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# INDIVIDUAL INCOME TAX RETURNS 1995

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STATISTICS OF INCOME DIVISION



Department  
of the  
Treasury  
Internal  
Revenue  
Service

# Individual Income Tax Returns 1995

Publication 1304 (Rev. 3-98)

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at [http://www.ustreas.irs.gov/prod/tax\\_stats/index.html](http://www.ustreas.irs.gov/prod/tax_stats/index.html).

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## Suggested Citation:

Internal Revenue Service  
Statistics of Income-1995  
Individual Income Tax Returns  
Washington, DC 1997

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# Section 1

# Introduction and Changes in Law

## Introduction

This report contains complete individual income tax data for Tax Year 1995. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 118 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1995.

Table A on the following pages presents selected income and tax items for Tax Years 1991, 1992, 1993, 1994, and 1995 as they appear on the forms and provides the percentage change for each item between 1994 and 1995. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1995, the number of individual tax returns filed increased by over 2.3 million, or

2.0 percent. Adjusted gross income (AGI) grew \$281.8 billion, or 7.2 percent from 1994 to 1995, compared to the 4.9 percent growth recorded from 1993 to 1994. Total tax liability increased 9.8 percent to \$621.0 billion. Several components of AGI showed sizable increases for 1995: taxable interest increased 22.7 percent; capital gain distributions reported on Form 1040 increased 33.3 percent; and net capital gain less loss increased 19.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1995, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

**Table A—Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars<sup>1</sup>**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns*</b> .....	<b>114,730,123</b>	<b>113,604,503</b>	<b>114,601,819</b>	<b>115,943,131</b>	<b>118,218,327</b>	<b>2.0</b>
Form 1040 returns	68,992,987	65,870,879	66,358,259	66,390,896	64,774,724	-2.4
Electronically filed returns	2,900,257	3,412,727	3,858,800	3,562,384	4,130,001	15.9
Form 1040A returns	26,605,992	28,768,327	27,850,427	26,051,305	24,463,262	-6.1
Electronically filed returns	6,486,237	7,266,419	7,707,100	5,639,602	5,975,664	6.0
Form 1040EZ returns	19,131,143	18,965,496	20,393,132	20,507,577	21,644,177	5.5
Electronically filed returns	1,899,679	1,825,658	2,524,937	2,700,590	4,618,555	71.0
Form 1040PC returns	†	4,770,221	4,215,400	2,993,313	7,102,740	137.3
Salaries & wages						
Number of returns	97,066,245	96,263,895	98,003,356	99,356,244	101,138,551	1.8
Amount	2,674,260,752	2,805,703,266	2,892,120,390	3,026,777,706	3,201,456,569	5.8
Taxable interest received						
Number of returns	70,161,547	67,280,674	65,233,312	65,340,012	67,028,830	2.6
Amount	209,411,465	162,343,280	131,140,527	126,169,276	154,780,536	22.7
Tax exempt interest						
Number of returns	4,128,715	4,453,458	4,691,129	5,061,511	5,006,129	-1.1
Amount	43,111,140	45,728,471	46,459,032	48,296,834	48,518,428	0.5
Dividends in AGI						
Number of returns	23,228,826	23,715,100	24,690,816	25,235,082	26,214,195	3.9
Amount	77,284,498	77,925,720	79,728,631	82,410,237	94,592,325	14.8
State income tax refund						
Number of returns	16,675,610	16,769,415	17,272,312	17,771,636	18,261,317	2.8
Amount	10,360,755	10,190,421	11,237,850	11,853,690	12,235,548	3.2
Alimony received						
Number of returns	465,461	466,532	418,739	421,716	427,060	1.3
Amount	4,141,841	4,606,142	4,208,182	4,397,932	4,339,781	-1.3
Business or profession net income, less loss						
Number of returns	15,029,325	15,320,466	15,633,049	15,944,127	16,172,851	1.4
Amount	141,864,014	154,002,154	155,704,680	166,203,589	169,343,327	1.9
Net capital gain in AGI less loss						
Number of returns	12,682,215	13,352,724	14,465,599	14,808,542	15,284,562	3.2
Amount	101,559,040	116,393,768	141,576,763	139,544,718	166,758,085	19.5
Capital gain distributions reported on Form 1040						
Number of returns	2,326,788	3,137,878	3,942,860	4,014,164	4,678,363	16.5
Amount	1,216,780	1,835,768	2,595,138	2,743,634	3,657,121	33.3
Sales of property other than capital assets, net gain less loss						
Number of returns	1,605,159	1,684,241	1,705,943	1,774,653	1,777,233	0.1
Amount	-2,201,504	-2,654,106	-3,825,285	-3,188,731	-3,010,038	5.6
Total IRA distributions						
Number of returns	4,899,292	5,565,393	5,130,514	5,502,525	5,858,634	6.5
Amount	42,481,367	55,637,677	48,717,807	55,312,555	59,840,199	8.2
Taxable IRA distributions in AGI						
Number of returns	3,996,947	4,444,823	4,382,772	4,777,297	5,255,882	10.0
Amount	20,627,106	26,273,246	27,080,640	33,106,103	37,316,169	12.7
Total pensions & annuities						
Number of returns	18,893,132	18,752,298	18,534,595	19,063,270	19,778,915	3.8
Amount	239,241,028	262,505,637	270,507,408	288,967,847	311,264,612	7.7
Taxable pensions & annuities in AGI						
Number of returns	17,907,232	17,676,445	17,441,114	17,893,606	18,414,601	2.9
Amount	176,501,703	186,491,698	194,014,034	205,442,984	221,053,045	7.6
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	13,872,760	13,593,119	13,778,329	13,985,757	14,158,755	1.2
Amount	72,092,658	101,287,900	110,852,259	135,860,869	148,999,462	9.7
Farm net income less loss						
Number of returns	2,290,908	2,288,218	2,272,407	2,242,324	2,219,244	-1.0
Amount	-2,853,007	-2,536,007	-3,666,447	-7,378,101	-7,849,640	-6.4
Unemployment compensation in AGI						
Number of returns	9,931,421	10,309,533	9,655,286	8,530,794	7,985,322	-6.4
Amount	23,309,714	31,393,169	27,586,208	20,285,055	19,336,423	-4.7
Social security benefits (received)						
Number of returns	11,047,907	10,783,342	10,412,635	10,040,115	10,292,449	2.5
Amount	108,292,997	111,289,205	112,359,437	112,332,115	119,291,657	6.2
Taxable social security benefits in AGI						
Number of returns	5,333,413	5,535,811	5,688,191	5,891,912	6,598,033	12.0
Amount	21,359,312	23,139,399	24,649,668	38,639,292	45,715,381	18.3
Foreign earned income exclusion <sup>2</sup>						
Number of returns	222,057	252,629	243,928	257,240	268,129	3.5
Amount	9,609,690	11,166,790	10,657,053	11,096,943	12,284,935	10.7

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Current dollars					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss <sup>2</sup>						
Number of returns	328,480	351,037	367,330	431,277	505,303	17.2
Amount	40,030,770	42,117,718	44,021,621	47,045,252	49,330,982	4.9
Other income, net gain less loss <sup>2</sup>						
Number of returns	5,399,836	5,256,347	5,225,702	5,453,748	4,623,440	-15.2
Amount	24,894,414	21,502,493	19,639,891	21,915,214	15,518,117	-29.2
Total income, net gain less loss						
Number of returns	114,659,690	113,475,772	114,524,280	115,831,790	118,113,441	2.0
Amount	3,499,249,790	3,684,593,805	3,759,964,153	3,946,621,274	4,230,493,192	7.2
Primary taxpayer IRA adjustment						
Number of returns	4,211,741	4,036,901	3,998,976	3,902,183	3,889,574	-0.3
Amount	6,400,933	6,191,865	6,050,274	5,974,238	5,944,655	-0.5
Spouse IRA adjustment						
Number of returns	1,912,395	1,837,085	1,799,919	1,707,974	1,661,103	-2.7
Amount	2,629,244	2,504,195	2,477,126	2,414,533	2,393,359	-0.9
One-half of self-employment tax						
Number of returns	11,751,781	12,206,670	12,486,990	12,734,753	12,849,084	0.9
Amount	10,712,138	11,540,330	11,867,147	13,104,801	13,341,810	1.8
Self-employed health insurance						
Number of returns	3,047,949	2,825,883	2,944,725	1,483,167	3,011,145	103.0
Amount	1,906,288	1,367,088	2,101,234	1,183,635	2,601,145	119.8
Keogh retirement plan						
Number of returns	840,087	919,187	947,949	995,844	1,032,102	3.6
Amount	6,912,855	7,592,136	8,160,190	8,194,688	8,734,145	6.6
Forfeited interest penalty						
Number of returns	989,496	905,383	691,586	636,445	803,838	26.3
Amount	198,726	153,086	105,227	137,032	203,861	48.8
Alimony paid adjustment						
Number of returns	673,072	680,281	628,100	639,000	567,947	-11.1
Amount	5,302,480	5,513,598	5,305,227	5,513,611	5,225,965	-5.2
Foreign housing deductions						
Number of returns	2,690	3,374	2,479	4,312	5,765	33.7
Amount	45,256	52,785	17,248	50,994	114,619	124.8
Other adjustments						
Number of returns	99,191	88,883	103,801	125,020	126,323	1.0
Amount	610,210	549,171	540,601	981,245	860,329	-12.3
Total statutory adjustments						
Number of returns	16,990,443	17,170,925	17,179,519	17,859,335	18,208,887	2.0
Amount	34,716,128	35,464,254	36,624,273	39,103,321	41,139,577	5.2
Adjusted gross income or loss (AGI)						
Amount	3,464,533,661	3,629,129,550	3,723,339,880	3,907,517,853	4,189,353,615	7.2
Total itemized deductions						
Number of returns	32,489,919	32,540,614	32,821,464	33,017,754	34,007,717	3.0
Amount	467,697,873	481,945,631	490,403,708	493,654,068	527,374,034	6.8
Total standard deduction						
Number of returns	81,304,774	80,072,236	80,840,916	81,947,182	83,222,737	1.6
Amount	351,076,010	366,533,607	382,134,445	397,106,389	413,584,632	4.1
Basic standard deduction						
Number of returns	81,304,774	80,072,236	80,840,916	81,947,182	83,222,737	1.6
Amount	340,096,951	355,222,745	370,905,395	385,027,102	401,265,344	4.2
Additional standard deduction						
Number of returns	11,038,416	10,843,118	10,547,983	10,621,983	10,809,600	1.8
Amount	10,979,059	11,310,862	11,229,050	12,079,287	12,319,288	2.0
AGI less deductions						
Number of returns	103,213,145	102,105,105	102,468,642	104,288,562	106,211,028	1.8
Amount	2,717,651,867	2,853,414,748	2,925,681,033	3,092,849,174	3,326,498,893	7.6
Number of exemptions	231,298,627	230,547,002	232,920,023	232,716,395	237,164,486	1.9
Exemption amount	491,084,150	523,042,222	540,540,132	562,559,033	584,509,487	3.9
Taxable income						
Number of returns	92,717,816	90,717,400	90,831,069	92,793,239	94,612,292	2.0
Amount	2,284,087,935	2,395,695,907	2,453,542,706	2,597,980,066	2,813,826,386	8.3
Tax from table, rate schedules, etc						
Number of returns	92,622,506	90,623,988	90,737,061	92,689,014	94,482,512	1.9
Amount	453,843,011	481,900,611	508,359,262	540,938,022	595,744,087	10.1
Additional taxes						
Number of returns	150,801	121,579	73,274	100,985	65,179	-35.5
Amount	659,653	730,262	534,701	633,313	424,567	-33.0
Income tax before credits						
Number of returns	92,635,791	90,633,192	90,754,509	92,701,755	94,497,909	1.9
Amount	454,502,664	482,830,873	508,893,963	541,571,335	596,168,654	10.1
Child care credit						
Number of returns	5,896,435	5,980,219	6,090,070	6,011,648	5,964,253	-0.8
Amount	2,520,549	2,527,188	2,559,319	2,525,652	2,517,962	-0.3
Credit for elderly or disabled						
Number of returns	285,085	240,144	223,053	222,358	251,524	13.1
Amount	57,083	51,120	49,019	46,801	48,028	3.1
Foreign tax credit						
Number of returns	874,583	1,068,776	1,292,596	1,545,691	1,730,566	12.0
Amount	1,824,334	2,047,275	2,217,865	2,308,948	2,965,313	28.4

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Current dollars					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>General business credit</b>						
Number of returns	259,625	252,151	255,132	301,244	267,527	-11.2
Amount	522,507	574,633	576,304	690,036	702,906	1.9
<b>Prior year minimum tax credit</b>						
Number of returns	32,154	63,316	60,156	77,133	106,592	38.2
Amount	169,331	263,960	256,340	376,556	469,755	24.5
<b>Total credits<sup>2</sup></b>						
Number of returns	7,380,137	7,627,557	7,926,776	8,120,873	8,263,196	1.6
Amount	5,204,346	5,690,260	5,656,492	6,141,464	6,694,461	12.3
<b>Income tax less credits<sup>3</sup></b>						
Number of returns	92,086,147	90,075,274	90,175,136	92,092,322	94,020,926	2.1
Amount	449,297,065	476,940,593	503,035,471	535,428,641	569,274,192	10.1
<b>Self-employment tax</b>						
Number of returns	12,084,845	12,243,336	12,501,349	12,746,606	12,850,372	0.6
Amount	21,967,799	23,154,633	23,753,616	26,227,746	26,876,659	1.7
<b>Alternative minimum tax</b>						
Number of returns	243,672	267,163	334,615	368,964	414,106	12.2
Amount	1,213,426	1,357,063	2,052,790	2,212,094	2,290,576	3.5
<b>Recapture taxes</b>						
Number of returns	11,500	4,433	9,899	7,260	7,418	1.9
Amount	26,956	27,583	30,014	34,596	51,517	48.9
<b>Social security, Medicare tax on tip income not reported</b>						
Number of returns	279,761	306,218	260,979	347,712	267,601	-23.0
Amount	45,410	67,476	37,372	33,569	43,651	29.9
<b>Tax on qualified retirement plans</b>						
Number of returns	3,029,160	3,045,980	2,673,956	2,832,705	3,039,096	7.3
Amount	1,442,380	1,524,636	1,392,668	1,501,606	1,760,113	16.5
<b>Advanced earned income credit payments</b>						
Number of returns	26,066	27,599	35,196	220,447	193,751	-12.1
Amount	6,743	15,396	10,316	75,243	124,693	65.7
<b>Total tax liability<sup>4,5</sup></b>						
Number of returns	94,646,722	93,066,694	93,330,455	95,432,579	97,461,757	2.1
Amount	474,006,060	503,095,005	530,326,396	565,560,681	620,965,863	9.6
<b>Income tax withheld</b>						
Number of returns	96,755,763	97,535,602	96,686,932	100,436,904	102,436,220	2.0
Amount	397,605,846	407,465,621	426,405,232	460,687,479	495,484,153	7.6
<b>Estimated tax payments</b>						
Number of returns	12,656,216	12,763,008	12,379,549	12,083,639	11,903,592	-1.5
Amount	92,576,546	113,747,377	116,326,360	115,963,586	122,469,252	5.6
<b>Earned income credit<sup>6</sup></b>						
Number of returns	13,664,555	14,096,575	15,117,389	19,017,357	19,334,367	1.7
Amount	11,104,993	13,027,917	15,536,762	21,105,156	25,955,575	23.0
<b>Payment with an extension request</b>						
Number of returns	1,113,929	1,152,117	1,167,261	1,248,234	1,366,994	9.6
Amount	14,563,609	9,947,690	11,630,005	19,752,634	24,929,343	26.2
<b>Excess social security tax withheld</b>						
Number of returns	807,036	932,667	697,355	930,953	1,033,169	11.0
Amount	770,807	646,175	925,295	935,063	1,081,454	15.7
<b>Other payments</b>						
Form 2439						
Number of returns	47,368	33,196	51,004	30,165	42,037	39.4
Amount	56,313	109,013	63,697	44,364	67,482	52.0
Form 4136						
Number of returns	642,657	636,306	584,651	575,317	519,653	-9.7
Amount	149,940	171,046	155,319	157,096	123,815	-21.2
<b>Total payments<sup>1,5</sup></b>						
Number of returns	106,627,617	106,046,359	107,125,726	106,152,732	111,096,864	1.6
Amount	516,626,059	545,313,031	579,499,432	616,662,360	670,131,074	8.3
<b>Overpayment, total</b>						
Number of returns	85,564,104	60,991,052	62,403,149	65,069,436	65,346,771	0.3
Amount	95,269,292	92,047,931	96,675,046	112,924,413	119,462,121	5.6
<b>Overpayment refunded</b>						
Number of returns	62,402,017	77,640,969	79,275,446	62,136,645	62,744,440	0.7
Amount	84,043,194	76,879,540	84,776,669	96,539,553	104,537,379	6.1
<b>Refund credited to next year</b>						
Number of returns	4,643,125	4,663,373	4,624,566	4,347,767	3,671,556	-15.6
Amount	11,226,096	13,168,391	14,096,178	14,364,661	14,924,742	3.8
<b>Tax due at time of filing</b>						
Number of returns	25,567,840	29,035,574	26,837,871	27,639,693	29,734,331	7.6
Amount	53,046,236	50,411,361	50,330,900	60,507,961	71,153,015	17.6
<b>Tax penalty</b>						
Number of returns	3,796,637	4,555,164	4,972,115	4,707,696	5,177,201	10.0
Amount	596,943	581,476	626,890	705,246	656,106	-21.4

Footnotes at end of table



**Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns <sup>3</sup> .....	114,730,123	113,604,503	114,601,819	115,943,131	118,218,327	2.0
Form 1040 returns	68,992,987	65,870,679	66,358,259	66,390,696	64,774,724	-2.4
Electronically filed returns	2,900,257	3,412,727	3,858,800	3,562,384	4,130,001	15.9
Form 1040A returns	26,805,992	28,768,327	27,850,427	26,051,305	24,463,262	-6.1
Electronically filed returns	6,496,237	7,266,419	7,707,100	5,639,602	5,975,664	6.0
Form 1040EZ returns	19,131,143	18,965,496	20,393,132	20,507,577	21,644,177	5.5
Electronically filed returns	1,899,679	1,825,658	2,524,937	2,700,590	4,618,555	71.0
Form 1040PC returns	†	4,770,221	4,215,400	2,993,313	7,102,740	137.3
Salaries & wages						
Number of returns	97,066,245	96,263,895	98,003,356	99,356,244	101,138,551	1.8
Amount	2,566,469,052	2,614,821,310	2,614,937,061	2,669,116,143	2,745,674,587	2.9
Taxable interest received						
Number of returns	70,161,547	67,280,674	65,233,312	65,340,012	67,028,830	2.6
Amount	200,970,696	151,298,490	118,571,905	111,260,384	132,744,885	19.3
Tax-exempt interest						
Number of returns	4,128,715	4,453,458	4,691,129	5,081,511	5,006,129	-1.1
Amount	41,373,455	42,617,401	42,006,358	42,589,801	41,611,002	-2.3
Dividends in AGI						
Number of returns	23,228,826	23,715,100	24,690,816	25,235,082	26,214,195	3.9
Amount	74,169,384	72,624,157	72,087,370	72,672,167	81,125,493	11.6
State income tax refund						
Number of returns	16,675,610	16,769,415	17,272,312	17,771,636	18,261,317	2.8
Amount	9,943,143	9,497,130	10,160,805	10,452,989	10,493,609	0.4
Alimony received						
Number of returns	465,461	466,532	418,739	421,716	427,060	1.3
Amount	3,974,895	4,292,770	3,804,866	3,878,247	3,721,939	-4.0
Business or profession net income, less loss						
Number of returns	15,029,325	15,320,466	15,633,049	15,944,127	16,172,851	1.4
Amount	136,145,887	143,524,841	140,781,808	146,564,011	145,234,414	-0.9
Net capital gain in AGI less loss						
Number of returns	12,682,215	13,352,724	14,465,599	14,808,542	15,284,562	3.2
Amount	97,465,489	108,475,087	128,007,923	123,055,307	143,017,226	16.2
Capital gain distributions reported on Form 1040						
Number of returns	2,326,788	3,137,878	3,942,860	4,014,164	4,678,363	16.5
Amount	1,167,735	1,710,874	2,346,418	2,419,430	3,136,467	29.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,605,159	1,684,241	1,705,943	1,774,653	1,777,233	0.1
Amount	-2,112,768	-2,473,538	-3,458,666	-2,811,932	-2,581,508	8.2
Total IRA distributions						
Number of returns	4,899,292	5,565,393	5,130,514	5,502,525	5,858,634	6.5
Amount	40,769,066	51,852,448	44,048,650	48,776,504	51,320,925	5.2
Taxable IRA distributions in AGI						
Number of returns	3,996,947	4,444,823	4,382,772	4,777,297	5,255,882	10.0
Amount	19,795,687	24,485,784	24,485,208	29,194,094	32,003,575	9.6
Total pensions & annuities						
Number of returns	18,893,132	18,752,298	18,534,595	19,063,270	19,778,915	3.8
Amount	229,597,916	244,646,446	244,581,743	254,821,735	266,950,782	4.8
Taxable pensions & annuities in AGI						
Number of returns	17,907,232	17,676,445	17,441,114	17,893,606	18,414,601	2.9
Amount	169,387,431	173,804,006	175,419,561	181,166,653	189,582,371	4.6
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	13,872,760	13,593,119	13,778,329	13,995,757	14,158,755	1.2
Amount	69,186,812	94,378,285	100,228,082	119,806,763	127,786,846	6.7
Farm net income less loss						
Number of returns	2,290,908	2,288,218	2,272,407	2,242,324	2,219,244	-1.0
Amount	-2,738,011	-2,363,473	-3,315,052	-6,506,262	-6,732,110	-3.5
Unemployment compensation in AGI						
Number of returns	9,931,421	10,309,533	9,655,286	8,530,794	7,985,322	-6.4
Amount	22,370,167	29,257,380	24,942,322	17,888,056	16,583,553	-7.3
Social security benefits (received)						
Number of returns	11,047,907	10,783,342	10,412,635	10,040,115	10,292,449	2.5
Amount	103,928,020	103,717,805	101,590,811	99,058,302	102,308,454	3.3
Taxable social security benefits in AGI						
Number of returns	5,333,413	5,535,811	5,688,191	5,891,912	6,598,033	12.0
Amount	20,498,380	21,565,144	22,287,222	34,073,450	39,206,999	15.1
Foreign earned income exclusion <sup>4</sup>						
Number of returns	222,057	252,629	243,928	257,240	266,129	3.5
Amount	9,222,351	10,407,074	9,635,672	9,785,664	10,535,965	7.7

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss <sup>2</sup>						
Number of returns	328,480	351,037	367,330	431,277	505,303	17.2
Amount	38,417,246	39,252,298	39,802,822	41,486,113	42,307,875	2.0
Other income, net gain less loss <sup>2</sup>						
Number of returns	5,399,836	5,256,347	5,225,702	5,453,748	4,623,440	-15.2
Amount	23,890,992	20,039,602	17,757,587	19,325,588	13,308,848	-31.1
Total income, net gain less loss						
Number of returns	114,659,690	113,475,772	114,524,280	115,831,790	118,113,441	2.0
Amount	3,358,205,173	3,415,278,476	3,399,805,925	3,480,265,674	3,628,210,285	4.3
Primary taxpayer IRA adjustment						
Number of returns	4,211,741	4,036,901	3,998,976	3,902,183	3,889,574	-0.3
Amount	6,142,930	5,770,810	5,470,410	5,268,287	5,098,332	-3.2
Spouse IRA adjustment						
Number of returns	1,912,395	1,837,085	1,799,919	1,707,974	1,661,103	-2.7
Amount	2,523,267	2,333,826	2,239,716	2,129,218	2,052,623	-3.6
One-half of self-employment tax						
Number of returns	11,751,761	12,206,670	12,486,960	12,734,753	12,849,084	0.9
Amount	10,280,363	10,755,200	10,729,789	11,556,262	11,442,376	-1.0
Self-employed health insurance						
Number of returns	3,047,949	2,825,883	2,944,725	1,483,167	3,011,145	103.0
Amount	1,829,451	1,274,080	1,899,850	1,043,770	2,230,828	113.7
Keogh retirement plan						
Number of returns	840,087	918,187	947,949	995,844	1,032,102	3.6
Amount	6,634,218	7,075,618	7,378,110	7,226,356	7,490,690	3.7
Forfeited interest penalty						
Number of returns	989,496	905,383	691,586	636,445	803,838	26.3
Amount	188,797	142,671	95,142	120,840	174,838	44.7
Alimony paid adjustment						
Number of returns	873,072	680,281	628,100	639,000	567,947	-11.1
Amount	5,088,752	5,138,488	4,796,769	4,882,091	4,481,616	-7.8
Foreign housing deductions						
Number of returns	2,690	3,374	2,479	4,312	5,765	33.7
Amount	50,007	58,328	15,595	44,968	98,301	118.6
Other adjustments						
Number of returns	99,191	88,883	103,801	125,020	126,323	1.0
Amount	674,265	608,819	488,789	865,295	737,846	-14.7
Total statutory adjustments						
Number of returns	18,990,443	17,170,925	17,179,519	17,859,335	18,208,887	2.0
Amount	33,318,821	33,051,495	33,114,171	34,482,646	35,282,656	2.3
Adjusted gross income or loss (AGI)						
Amount	3,324,888,350	3,382,228,980	3,366,491,754	3,445,783,027	3,592,927,629	4.3
Total itemized deductions						
Number of returns	32,489,919	32,540,614	32,821,464	33,017,754	34,007,717	3.0
Amount	448,848,327	449,157,158	443,402,991	435,321,048	452,293,340	3.9
Total standard deduction						
Number of returns	81,304,774	80,072,238	80,840,918	81,947,182	83,222,737	1.6
Amount	336,925,154	341,597,024	345,510,348	350,182,001	354,703,801	1.3
Basic standard deduction						
Number of returns	81,304,774	80,072,236	80,840,916	81,947,182	83,222,737	1.6
Amount	326,388,629	331,055,680	335,357,500	339,530,072	344,138,374	1.4
Additional standard deduction						
Number of returns	11,038,416	10,643,118	10,547,983	10,621,983	10,809,800	1.8
Amount	10,538,525	10,541,344	10,152,848	10,651,929	10,565,427	-0.8
AGI less deductions						
Number of returns	103,213,145	102,105,105	102,468,642	104,288,562	106,211,028	1.8
Amount	2,608,111,197	2,659,286,811	2,645,281,223	2,727,380,224	2,852,915,003	4.6
Number of exemptions	231,296,627	230,547,002	232,920,023	232,716,395	237,164,486	1.9
Exemption amount	471,289,971	487,457,802	488,734,297	496,083,803	501,294,586	1.1
Taxable income						
Number of returns	92,717,818	90,717,400	90,831,069	92,793,239	94,612,292	2.0
Amount	2,192,022,970	2,232,708,208	2,218,393,043	2,290,987,713	2,413,230,177	5.3
Tax from table, rate schedules, etc						
Number of returns	92,622,508	90,623,988	90,737,061	92,689,014	94,482,512	1.9
Amount	435,549,915	449,115,201	459,637,669	477,017,656	510,929,749	7.1
Additional taxes						
Number of returns	150,801	121,579	73,274	100,985	65,179	-35.5
Amount	833,084	680,580	483,455	558,477	364,123	-34.8
Income tax before credits						
Number of returns	92,835,791	90,833,192	90,754,509	92,701,755	94,497,909	1.9
Amount	436,182,979	449,795,781	480,121,124	477,576,133	511,293,871	7.1
Child care credit						
Number of returns	5,896,435	5,980,219	6,090,070	6,011,648	5,964,253	-0.8
Amount	2,418,953	2,355,254	2,314,032	2,227,206	2,159,487	-3.0
Credit for elderly or disabled						
Number of returns	285,085	240,144	223,053	222,358	251,524	13.1
Amount	54,782	47,642	44,321	41,094	41,190	0.2
Foreign tax credit						
Number of returns	874,583	1,068,778	1,292,598	1,545,691	1,730,566	12.0
Amount	1,750,800	1,907,982	2,005,303	2,036,109	2,543,150	24.9

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1994 to 1995
	1991	1992	1993	1994	1995	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit						
Number of returns	259,625	252,151	255,132	301,244	267,527	-11.2
Amount	501,446	535,539	522,879	608,499	602,835	-0.9
Prior year minimum tax credit						
Number of returns	32,154	63,316	60,158	77,133	106,592	38.2
Amount	162,506	264,641	231,772	332,062	402,020	21.1
Total credits <sup>3</sup>						
Number of returns	7,360,137	7,627,557	7,928,776	8,120,873	8,263,198	1.8
Amount	4,994,576	5,303,150	5,297,009	5,415,780	5,912,917	9.2
Income tax less credits <sup>4</sup>						
Number of returns	92,088,147	90,075,274	90,175,136	92,092,322	94,020,926	2.1
Amount	431,187,222	444,492,631	454,824,115	472,160,354	505,380,954	7.0
Self-employment tax						
Number of returns	12,084,845	12,243,336	12,501,349	12,748,808	12,850,372	0.8
Amount	21,082,341	21,579,527	21,477,049	23,128,524	22,880,668	-1.1
Alternative minimum tax						
Number of returns	243,672	287,183	334,615	368,964	414,108	12.2
Amount	1,164,516	1,264,737	1,856,049	1,950,700	1,964,473	0.7
Recapture taxes						
Number of returns	11,500	4,433	9,699	7,280	7,416	1.9
Amount	25,869	25,706	27,137	30,508	44,183	44.8
Social security, Medicare tax on tip income not reported						
Number of returns	279,781	306,218	280,979	347,712	267,601	-23.0
Amount	43,580	62,887	33,790	29,629	37,437	26.4
Tax on qualified retirement plans						
Number of returns	3,029,180	3,045,980	2,673,956	2,832,705	3,039,096	7.3
Amount	1,384,242	1,420,911	1,259,401	1,324,348	1,526,684	15.3
Advanced earned income credit payments						
Number of returns	26,086	27,599	35,196	220,447	193,751	-12.1
Amount	6,471	14,349	9,327	66,352	106,941	61.2
Total tax liability <sup>5,6</sup>						
Number of returns	94,848,722	93,088,694	93,330,455	95,432,579	97,461,757	2.1
Amount	454,902,169	488,867,665	479,501,262	498,730,759	532,560,774	6.8
Income tax withheld						
Number of returns	98,755,763	97,535,802	98,888,932	100,436,904	102,436,220	2.0
Amount	381,579,509	379,742,416	385,536,184	406,249,981	424,943,527	4.6
Estimated tax payments						
Number of returns	12,658,218	12,783,008	12,379,549	12,083,839	11,903,592	-1.5
Amount	88,845,056	106,008,739	105,177,541	102,278,279	105,050,816	2.7
Earned income credit <sup>7</sup>						
Number of returns	13,684,555	14,096,575	15,117,389	19,017,357	19,334,397	1.7
Amount	10,657,383	12,141,582	14,047,705	18,611,250	22,260,356	19.6
Payment with an extension request						
Number of returns	1,113,929	1,152,117	1,167,281	1,249,234	1,368,994	9.6
Amount	13,976,592	9,271,100	10,896,207	17,418,549	21,380,226	22.7
Excess social security tax withheld						
Number of returns	807,036	932,687	897,355	930,953	1,033,189	11.0
Amount	739,738	788,607	836,614	824,588	927,491	12.5
Other payments						
Form 2439						
Number of returns	47,368	33,198	51,004	30,165	42,037	39.4
Amount	54,043	101,596	57,773	39,139	57,875	47.9
Form 4136						
Number of returns	642,657	638,306	584,651	575,317	519,653	-9.7
Amount	143,896	158,409	140,433	138,534	108,188	-23.3
Total payments <sup>8</sup>						
Number of returns	106,827,817	108,048,359	107,125,726	109,152,732	111,098,864	1.8
Amount	495,996,218	508,213,449	523,959,703	545,575,291	574,726,479	5.3
Overpayment, total						
Number of returns	85,564,104	80,991,052	82,403,149	85,089,436	85,348,771	0.3
Amount	91,429,283	85,785,583	89,398,776	99,580,611	102,454,649	2.9
Overpayment refunded						
Number of returns	82,402,017	77,840,969	79,275,446	82,136,645	82,744,440	0.7
Amount	80,855,856	73,513,085	76,651,780	86,895,549	89,654,689	3.2
Refund credited to next year						
Number of returns	4,643,125	4,883,373	4,624,588	4,347,767	3,671,556	-15.6
Amount	10,773,607	12,772,499	12,748,996	12,685,083	12,799,950	0.9
Tax due at time of filing						
Number of returns	25,587,640	29,035,574	28,637,871	27,639,693	28,734,331	7.6
Amount	50,908,096	46,981,716	45,507,143	53,357,990	61,023,169	14.4
Tax penalty						
Number of returns	3,798,637	4,555,184	4,972,115	4,707,698	5,177,201	10.0
Amount	572,882	541,916	566,808	621,910	734,225	18.1

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.<sup>2</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.<sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.<sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.<sup>5</sup> Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.<sup>6</sup> Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59, based on 1990=100 when 1990 CPI-U = 130.7, 1995 CPI-U = 152.4, 1994 CPI-U = 148.2, 1993 CPI-U = 144.5, 1992 CPI-U = 140.3, 1991 CPI-U = 136.2.<sup>7</sup> All returns for 1995 includes 233,424 Form 1040T returns. † Not tabulated. na Not applicable.

**Figure 1--General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$6,400 \$7,350
	Head of household	under 65 65 or older	\$8,250 \$9,200
Married with a child and living apart from spouse during the last six months of 1994	Head of household	under 65 65 or older	\$8,250 \$9,200
Married and living with spouse at the end of 1994 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$11,550 \$12,300 \$13,050
	Married, separate return	any age	\$2,500
Married, not living with spouse at the end of 1994 (or on the date spouse died)	Married, joint or separate return	any age	\$2,500
Widowed in 1992 or 1993 and not remarried in 1994	Single	under 65 65 or older	\$6,400 \$7,350
	Head of household	under 65 65 or older	\$8,250 \$9,200
	Qualifying widow(er) with dependent child	under 65 65 or older	\$9,050 \$9,800

## Requirements for Filing

The filing requirements for Tax Year 1995 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1995 if he or she:

1. was liable for any of the following taxes:
  - social security or Medicare tax on unreported tip income;
  - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
  - alternative minimum tax;
  - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
  - tax from the recapture of investment credit or low-income housing credit;
  - recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

## Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

**Caution:** If an individual's gross income was \$2,500 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

### 1. Single dependents under 65 must file a return if-

<b>Unearned Income was:</b>	<b>and</b>	<b>The total of that income plus earned income was:</b>
\$1 or more		more than \$650
\$0		more than \$3,900

### 2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,850 (\$5,800 if 65 or older and blind), or
- Unearned income was more than \$1,600 (\$2,550 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,900) or \$650, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind).

### 3. Married dependents under 65 must file a return if-

- Earned income was more than \$3,275, or
- Unearned income was more than \$0 and gross income was more than \$650, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

### 4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,025 (\$4,775 if 65 or older and blind), or
- Unearned was more than \$1,400 (\$2,150 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,275) or \$650, whichever is larger, plus \$750 (\$1,500 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

2. received any advance earned income credit (AEIC) payments.

3. had net earnings from self-employment of at least \$400; or

4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an

individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

## Changes in Law

Major changes in effect for Tax Year 1995 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

## Earned Income Credit

The income eligibility levels for 1995 were adjusted for inflation. Also, rates were increased, so that maximum amount of credit increased. If a taxpayer's "earned income" and adjusted gross income for 1995 were both less than \$24,396 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,094. If the taxpayer had two or more qualifying children living with them and earned less than \$26,673, the credit could be as much as \$3,110. For those taxpayers with no qualifying children and earned less than \$9,230, the credit could be as much as \$314.

## Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,500 deduction for each exemption to which he or she was entitled for 1995, an increase over the \$2,450 allowed for 1994. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$111,800 to \$114,700 for single filers; \$167,700 to \$172,050 for married persons filing jointly and surviving spouses; \$139,750 to \$143,350 for heads of household; and \$83,850 to \$86,025 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$237,200 for single filers; \$294,550 for married persons filing jointly and surviving spouses; \$265,850 for heads of household; and \$147,275 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

## Form 1040EZ

For the first time, taxpayers were allowed to report unemployment compensation on Form 1040EZ.

## Household Employment Taxes

Beginning in 1995, taxpayers paying domestic employees more than \$1,000 had to pay social security and Medicare taxes for these employees with their income tax return. The taxes were put on the new Schedule H, *Household Employment Taxes*.

## Itemized Deductions

If a taxpayer's AGI was greater than \$114,700 (\$57,350 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$111,800 (\$55,900) for 1994, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

## Self-Employed Health Insurance Deduction

The self-employed health insurance deduction, which had expired on December 31, 1993, was retroactively extended and made permanent. In addition, the percentage of health insurance premiums that self-employed taxpayers were able to deduct increased to 30 percent from the previous 25 percent.

## Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1995, to \$61,200 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$60,600 for 1994. Also, all "net earnings" of at least \$400 (\$108.28 for church employees) were subject to the (2.9 percent) Medicare tax portion. Prior to 1995, this portion of the self-employment tax was limited at the same level as the social security part. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

## Social Security Numbers

Starting in 1995, taxpayers were required to provide the social security number of each dependent claimed on their tax return and for each qualifying child listed on the Schedule EIC, unless the child was born after October 1995.

## Standard Deduction

The standard deduction increased for 1995 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,800 to \$3,900; for married persons filing jointly or surviving spouses, from \$6,350 to \$6,550; for married persons filing separately, from \$3,175 to \$3,275; and for heads of household, from \$5,600 to \$5,750. The basic standard deduction claimed by filers who were dependent children of other taxpayers increased from \$600 to \$650. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950 depending on marital status.

## The 1979 Income Concept

### A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept

is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions (both taxable and the nontaxable portion which usually represents the return of previously taxed investments), and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

## Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee busi-

### Figure 3.-Calculation of the 1979 Income Concept for 1995

#### 1979 Total Income Concept=

Salaries and wages<sup>1</sup>

#### plus (+):

- interest<sup>1</sup>
- dividends<sup>1</sup>
- taxable refunds<sup>1</sup>
- alimony received<sup>1</sup>
- sale of capital assets, net gain less loss<sup>1</sup>
- other gains or losses (Form 4797)<sup>1</sup>
- net business income or loss<sup>1</sup>
- net farm income or loss<sup>1</sup>
- rent net income or loss<sup>1</sup>
- net royalty income or loss<sup>1</sup>
- net partnership income or loss<sup>1</sup>
- net subchapter S corporation income or loss<sup>1</sup>
- net farm rental income or loss<sup>1</sup>
- net estate and trust income or loss<sup>1</sup>
- unemployment compensation<sup>1</sup>
- depreciation in excess of straight-line depreciation<sup>2</sup>
- total pension income<sup>2</sup>
- other net income less loss<sup>1</sup>
- net operating loss<sup>1</sup>

#### minus (-):

- disallowed passive losses<sup>3</sup>
- moving expenses<sup>1</sup>
- alimony<sup>1</sup>
- unreimbursed business expense<sup>3</sup>

<sup>1</sup> Included in AGI for Tax Year 1995.

<sup>2</sup> Not fully included in AGI for Tax Year 1995.

<sup>3</sup> Not included in AGI for Tax Year 1995.

ness expenses and moving expenses as “adjustments” (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income

Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 maybe misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1995 using AGI and the 1979 Income Concept, classified by size of 1995 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1995, 1979 Concept income, was 1.7 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$112.7 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 7.1 percent for 1995; income for the \$200,000 and above group increased 18.0 percent, after increasing 8.7 percent for 1994. Total income tax for all returns increased 10.0 percent; and total income tax reported for the \$200,000 and above income group increased 19.7 percent for 1995, following an increase of 8.9 percent for 1994.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1994 are shown in Figure 4.

For the population as a whole, average tax rates for 1995 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax



**Table B—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995**

(All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars)

Size of income	Income				Salaries and wages			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>118,218,327</b>	<b>4,189,354</b>	<b>118,218,327</b>	<b>4,260,697</b>	<b>101,138,551</b>	<b>3,201,457</b>	<b>101,138,551</b>	<b>3,201,457</b>
Under \$10,000.....	29,572,676	86,955	29,162,655	83,935	23,358,437	117,991	23,175,195	114,148
\$10,000 under \$20,000.....	24,947,720	367,738	24,782,766	365,341	20,195,964	277,125	20,086,179	275,109
\$20,000 under \$30,000.....	17,817,961	438,600	18,277,467	449,695	15,676,763	357,382	15,832,815	362,002
\$30,000 under \$40,000.....	12,380,339	430,491	12,807,322	445,187	11,335,629	363,703	11,572,639	368,875
\$40,000 under \$50,000.....	9,098,760	406,639	9,060,316	405,204	8,335,206	338,902	8,281,105	338,372
\$50,000 under \$60,000.....	7,023,364	384,483	6,854,983	375,215	6,422,043	319,159	6,323,460	316,397
\$60,000 under \$70,000.....	4,885,567	315,573	4,745,143	308,689	4,485,341	261,061	4,444,361	260,148
\$70,000 under \$80,000.....	3,363,503	251,645	3,141,536	234,598	3,067,321	204,052	2,929,731	196,308
\$80,000 under \$90,000.....	2,283,467	193,369	2,214,820	187,590	2,120,666	158,862	2,089,996	156,105
\$90,000 under \$100,000.....	1,497,610	141,785	1,555,892	142,478	1,388,098	113,172	1,389,890	113,185
\$100,000 under \$125,000.....	2,137,040	236,317	2,166,108	239,620	1,943,323	179,250	1,982,228	179,905
\$125,000 under \$150,000.....	1,010,877	137,436	1,050,885	142,848	907,995	99,357	937,235	98,318
\$150,000 under \$175,000.....	574,206	92,600	638,645	103,105	502,864	62,436	553,549	64,774
\$175,000 under \$200,000.....	352,729	65,678	373,658	69,793	310,098	43,610	318,732	42,990
\$200,000 under \$300,000.....	646,398	155,832	716,745	173,128	553,969	96,703	611,100	99,484
\$300,000 under \$400,000.....	240,793	82,790	280,290	96,394	204,262	47,503	235,757	49,415
\$400,000 under \$500,000.....	119,945	53,486	138,623	61,715	104,609	30,344	120,073	31,510
\$500,000 under \$1,000,000.....	178,374	120,347	206,696	139,458	151,390	60,204	174,036	62,165
\$1,000,000 or more.....	86,998	227,583	93,777	238,703	75,113	70,641	80,473	72,248
Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total.....</b>	<b>67,028,830</b>	<b>154,781</b>	<b>67,028,830</b>	<b>154,781</b>	<b>26,214,195</b>	<b>94,592</b>	<b>26,214,195</b>	<b>94,592</b>
Under \$10,000.....	10,454,857	12,487	10,174,953	12,386	3,617,749	5,003	3,531,454	5,006
\$10,000 under \$20,000.....	10,615,851	19,630	10,378,858	19,115	3,392,782	6,468	3,223,469	6,252
\$20,000 under \$30,000.....	9,294,326	13,906	9,682,368	16,095	2,963,253	5,999	3,195,894	7,220
\$30,000 under \$40,000.....	8,087,061	11,829	8,456,582	14,305	2,645,327	4,957	2,862,907	6,404
\$40,000 under \$50,000.....	6,900,870	10,511	6,932,917	10,975	2,395,630	5,128	2,359,218	5,139
\$50,000 under \$60,000.....	5,714,951	9,775	5,543,293	8,471	2,129,027	5,617	2,064,344	5,922
\$60,000 under \$70,000.....	4,276,969	7,106	4,141,889	6,517	1,937,347	4,879	1,774,039	4,190
\$70,000 under \$80,000.....	3,059,089	7,009	2,828,757	5,277	1,465,186	4,337	1,397,606	3,485
\$80,000 under \$90,000.....	2,081,586	4,376	2,024,745	4,126	1,094,825	3,205	1,025,335	2,576
\$90,000 under \$100,000.....	1,385,825	4,036	1,397,929	4,385	850,202	2,881	842,708	2,721
\$100,000 under \$125,000.....	2,032,600	7,586	2,059,200	6,230	1,312,047	6,141	1,325,184	5,825
\$125,000 under \$150,000.....	973,181	4,485	1,009,054	4,773	684,083	3,796	710,444	3,440
\$150,000 under \$175,000.....	552,792	3,924	616,972	3,692	415,954	3,340	458,540	3,355
\$175,000 under \$200,000.....	343,934	2,497	364,937	2,486	259,967	2,058	269,782	2,072
\$200,000 under \$300,000.....	636,304	6,515	704,613	6,631	508,569	5,676	554,574	5,557
\$300,000 under \$400,000.....	236,799	3,893	276,245	3,864	200,817	3,427	232,296	3,585
\$400,000 under \$500,000.....	118,764	2,625	136,976	2,636	102,233	2,101	117,352	2,108
\$500,000 under \$1,000,000.....	176,965	6,376	205,197	6,488	158,269	5,841	181,836	5,931
\$1,000,000 or more.....	86,577	16,213	93,343	16,326	80,930	13,740	87,414	13,805
Size of income	Business or profession net income less loss				Sales of capital assets			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>16,172,851</b>	<b>169,343</b>	<b>16,172,851</b>	<b>169,343</b>	<b>19,962,925</b>	<b>170,415</b>	<b>19,962,925</b>	<b>170,415</b>
Under \$10,000.....	3,190,094	5,625	3,007,181	3,904	2,813,580	6,813	2,731,572	6,855
\$10,000 under \$20,000.....	2,630,586	16,503	2,595,360	15,096	2,269,596	2,725	2,214,541	2,702
\$20,000 under \$30,000.....	2,118,889	13,584	2,168,595	12,769	2,148,360	3,396	2,299,015	3,756
\$30,000 under \$40,000.....	1,830,099	11,746	1,911,819	11,928	1,964,906	3,500	2,125,527	4,234
\$40,000 under \$50,000.....	1,558,429	11,255	1,591,221	10,998	1,747,660	4,299	1,713,547	5,063
\$50,000 under \$60,000.....	1,182,502	11,270	1,144,968	10,298	1,517,266	4,456	1,509,209	4,475
\$60,000 under \$70,000.....	886,167	9,217	875,101	9,586	1,476,636	4,683	1,304,554	4,265
\$70,000 under \$80,000.....	620,153	8,346	603,199	7,383	1,113,334	4,461	1,053,379	4,274
\$80,000 under \$90,000.....	456,916	7,528	438,199	6,390	866,770	3,848	821,538	3,718
\$90,000 under \$100,000.....	337,413	5,789	355,141	6,452	676,174	3,594	679,644	3,314
\$100,000 under \$125,000.....	489,109	12,700	495,923	12,642	1,103,771	8,151	1,087,731	7,400
\$125,000 under \$150,000.....	249,170	9,102	255,335	9,294	619,541	5,994	629,946	5,566
\$150,000 under \$175,000.....	149,768	7,282	168,260	8,817	377,829	4,828	414,231	4,967
\$175,000 under \$200,000.....	109,461	6,371	120,012	6,404	246,138	4,046	254,654	3,868
\$200,000 under \$300,000.....	189,187	13,265	217,325	14,846	490,588	11,941	523,257	11,889
\$300,000 under \$400,000.....	73,356	6,326	85,994	7,517	192,314	7,734	220,851	7,778
\$400,000 under \$500,000.....	32,664	3,307	39,303	3,752	100,024	5,253	111,475	5,184
\$500,000 under \$1,000,000.....	46,846	5,888	56,116	6,834	157,040	15,987	180,752	16,204
\$1,000,000 or more.....	22,242	4,240	23,799	4,434	81,399	64,706	87,500	64,904

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995--Continued**

(All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars)

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	10,224,313	17,193	10,224,313	17,193	5,621,693	125,752	5,621,693	125,752
Under \$10,000.....	1,141,942	-1,238	1,089,656	-1,277	557,800	-14,476	544,040	-14,596
\$10,000 under \$20,000.....	1,384,033	1,060	1,324,628	1,058	485,566	685	454,390	536
\$20,000 under \$30,000.....	1,212,674	937	1,308,508	1,086	493,148	1,189	532,927	1,151
\$30,000 under \$40,000.....	1,132,789	-193	1,160,974	173	453,632	1,752	488,588	1,618
\$40,000 under \$50,000.....	972,331	442	1,041,848	363	438,675	1,913	446,286	1,984
\$50,000 under \$60,000.....	908,441	66	894,372	143	418,368	1,993	428,986	1,978
\$60,000 under \$70,000.....	765,114	-117	672,491	-3	354,021	2,060	305,906	2,121
\$70,000 under \$80,000.....	556,052	424	520,924	350	271,259	2,401	255,913	2,175
\$80,000 under \$90,000.....	409,853	-147	395,087	149	228,072	2,508	215,163	2,188
\$90,000 under \$100,000.....	304,708	606	335,364	286	228,283	2,946	198,861	2,529
\$100,000 under \$125,000.....	522,347	1,032	519,112	1,138	416,275	6,193	440,069	6,332
\$125,000 under \$150,000.....	288,211	1,786	280,095	1,397	263,980	6,100	260,434	5,454
\$150,000 under \$175,000.....	127,632	1,136	138,408	1,026	181,588	4,730	192,167	5,323
\$175,000 under \$200,000.....	90,766	880	94,558	802	139,523	4,522	137,400	4,322
\$200,000 under \$300,000.....	179,011	2,390	198,821	2,354	290,405	14,279	294,680	14,114
\$300,000 under \$400,000.....	79,528	1,618	86,084	1,630	133,882	10,258	141,694	10,609
\$400,000 under \$500,000.....	42,302	790	48,188	781	75,407	7,646	78,830	7,320
\$500,000 under \$1,000,000.....	67,511	2,388	75,650	2,387	122,910	20,345	134,455	21,403
\$1,000,000 or more.....	39,069	3,333	41,545	3,371	68,900	48,709	72,903	49,161
Size of income	Non deductible passive losses				Estate and trust net income less loss			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	1,305,649	9,731	1,305,649	9,731	547,634	6,054	547,634	6,054
Under \$10,000.....	110,846	1,676	136,585	2,928	60,400	-18	63,675	-19
\$10,000 under \$20,000.....	79,197	196	61,551	185	63,472	169	62,255	163
\$20,000 under \$30,000.....	86,591	262	98,379	326	55,537	183	55,574	210
\$30,000 under \$40,000.....	81,388	195	88,268	126	51,541	208	54,721	213
\$40,000 under \$50,000.....	77,854	344	76,305	268	44,585	172	51,688	315
\$50,000 under \$60,000.....	59,425	278	63,604	138	31,227	213	21,865	121
\$60,000 under \$70,000.....	81,663	245	61,460	171	33,851	165	32,856	133
\$70,000 under \$80,000.....	75,957	242	56,144	178	19,718	118	22,540	33
\$80,000 under \$90,000.....	52,625	195	57,764	233	25,631	92	24,890	237
\$90,000 under \$100,000.....	47,620	186	45,486	137	16,295	113	11,049	67
\$100,000 under \$125,000.....	90,504	398	96,140	436	33,836	526	33,509	527
\$125,000 under \$150,000.....	82,147	494	92,351	529	24,543	263	21,839	260
\$150,000 under \$175,000.....	78,021	549	68,558	454	17,811	293	16,911	232
\$175,000 under \$200,000.....	54,965	511	50,364	380	8,790	165	11,180	98
\$200,000 under \$300,000.....	115,060	1,142	114,043	936	24,328	493	23,920	539
\$300,000 under \$400,000.....	48,576	621	49,336	502	11,587	279	12,542	298
\$400,000 under \$500,000.....	22,842	312	23,515	284	6,808	247	6,558	251
\$500,000 under \$1,000,000.....	40,564	736	44,376	840	9,979	741	11,651	721
\$1,000,000 or more.....	19,803	1,148	21,460	900	7,896	1,629	8,432	1,657
Size of income	Pensions and annuities in AGI <sup>1</sup>		Pensions and annuities <sup>1</sup>		Total statutory adjustments			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	20,752,414	256,369	22,426,150	371,105	18,208,887	41,140	11,538,471	39,513
Under \$10,000.....	2,623,710	11,882	2,536,820	12,133	2,970,227	2,056	228,722	1,327
\$10,000 under \$20,000.....	4,980,067	41,854	4,934,136	41,767	3,116,820	3,473	642,926	2,423
\$20,000 under \$30,000.....	3,354,353	39,967	3,775,939	44,337	2,646,651	4,266	1,193,143	4,351
\$30,000 under \$40,000.....	2,358,727	27,848	2,785,604	36,950	2,190,772	3,877	1,609,333	4,625
\$40,000 under \$50,000.....	1,829,968	26,029	2,028,388	31,895	1,812,161	3,025	1,542,205	3,991
\$50,000 under \$60,000.....	1,541,362	23,315	1,600,408	27,194	1,197,371	2,472	1,533,397	3,766
\$60,000 under \$70,000.....	1,127,787	20,692	1,155,150	20,733	885,035	2,358	1,309,965	3,741
\$70,000 under \$80,000.....	811,489	15,344	771,205	15,866	645,289	1,882	978,981	2,930
\$80,000 under \$90,000.....	520,094	10,372	571,821	12,576	474,714	1,793	681,929	1,938
\$90,000 under \$100,000.....	370,414	7,087	436,272	9,851	366,498	1,355	444,344	1,587
\$100,000 under \$125,000.....	503,668	12,156	631,501	20,242	583,695	2,800	564,462	2,611
\$125,000 under \$150,000.....	251,207	6,170	356,055	14,430	320,454	2,076	275,085	1,360
\$150,000 under \$175,000.....	137,513	4,373	226,980	11,504	212,254	1,505	151,573	927
\$175,000 under \$200,000.....	68,608	2,020	114,636	7,156	156,634	1,278	93,905	648
\$200,000 under \$300,000.....	144,789	4,569	245,651	18,097	299,241	3,011	164,410	1,458
\$300,000 under \$400,000.....	50,583	1,639	99,427	11,603	123,543	1,291	57,027	539
\$400,000 under \$500,000.....	22,819	955	49,073	7,969	63,640	753	22,858	313
\$500,000 under \$1,000,000.....	36,253	1,834	73,385	16,764	94,410	1,150	31,797	545
\$1,000,000 or more.....	18,803	1,261	30,896	10,237	49,479	717	12,411	435

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995--Continued**

(All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars)

Size of income	Total itemized deductions				Taxable income			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total.....</b>	<b>34,007,717</b>	<b>527,374</b>	<b>33,973,922</b>	<b>503,652</b>	<b>94,612,292</b>	<b>2,813,826</b>	<b>94,612,292</b>	<b>2,813,826</b>
Under \$10,000.....	738,960	7,249	799,933	7,551	10,779,503	16,586	10,720,434	16,855
\$10,000 under \$20,000.....	2,146,327	21,423	2,126,811	19,640	20,600,264	129,577	20,316,135	127,724
\$20,000 under \$30,000.....	3,326,358	32,514	3,523,106	32,637	17,483,276	241,748	17,850,791	247,258
\$30,000 under \$40,000.....	4,197,381	43,344	4,362,955	42,896	12,309,286	270,557	12,706,736	284,792
\$40,000 under \$50,000.....	4,457,249	51,310	4,358,222	47,781	9,072,436	269,363	9,007,132	274,083
\$50,000 under \$60,000.....	4,479,536	54,889	4,340,791	51,129	7,010,734	264,597	6,823,968	280,947
\$60,000 under \$70,000.....	3,633,684	49,543	3,550,441	46,325	4,877,918	222,893	4,716,540	216,168
\$70,000 under \$80,000.....	2,759,888	42,083	2,557,115	37,449	3,359,943	180,535	3,124,659	167,403
\$80,000 under \$90,000.....	1,974,833	33,394	1,918,803	30,868	2,279,394	140,851	2,199,609	134,580
\$90,000 under \$100,000.....	1,321,550	23,816	1,295,881	22,415	1,496,501	105,918	1,500,992	104,658
\$100,000 under \$125,000.....	1,988,977	40,651	1,951,420	38,523	2,136,409	179,009	2,160,350	174,664
\$125,000 under \$150,000.....	946,913	23,567	957,016	22,197	1,009,463	106,192	1,045,581	104,890
\$150,000 under \$175,000.....	538,373	14,732	583,958	14,840	573,718	73,509	637,328	75,361
\$175,000 under \$200,000.....	328,945	10,365	338,376	10,083	352,448	52,925	371,458	52,001
\$200,000 under \$300,000.....	611,584	22,930	658,528	22,846	845,852	130,712	712,410	132,941
\$300,000 under \$400,000.....	224,088	11,082	253,307	11,474	240,483	71,664	279,689	74,538
\$400,000 under \$500,000.....	110,551	6,373	122,533	6,431	119,847	47,072	138,500	48,161
\$500,000 under \$1,000,000.....	164,177	13,678	188,213	14,224	178,164	106,641	206,394	110,492
\$1,000,000 or more.....	80,362	24,230	86,515	24,362	86,853	203,477	93,586	206,332

  

Size of income	Total tax credits				Total income tax			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total.....</b>	<b>15,240,064</b>	<b>10,040</b>	<b>15,240,064</b>	<b>10,040</b>	<b>89,252,989</b>	<b>588,419</b>	<b>89,252,989</b>	<b>588,419</b>
Under \$10,000.....	1,197,231	84	1,186,773	84	10,272,763	2,579	10,219,758	2,620
\$10,000 under \$20,000.....	4,471,423	2,276	4,777,153	2,239	18,497,251	17,415	16,266,001	16,990
\$20,000 under \$30,000.....	3,399,870	1,661	3,475,363	1,699	16,762,466	34,672	17,073,062	35,524
\$30,000 under \$40,000.....	1,119,197	471	1,102,788	465	12,294,895	42,403	12,695,604	44,826
\$40,000 under \$50,000.....	953,435	421	971,281	426	9,064,882	43,634	8,996,928	44,628
\$50,000 under \$60,000.....	836,001	392	835,071	387	7,008,680	43,782	6,817,370	43,643
\$60,000 under \$70,000.....	615,430	378	608,339	329	4,876,454	39,295	4,716,711	38,326
\$70,000 under \$80,000.....	505,091	279	472,891	262	3,357,183	34,241	3,123,834	31,812
\$80,000 under \$90,000.....	348,629	252	338,868	197	2,279,150	28,270	2,197,088	27,079
\$90,000 under \$100,000.....	261,838	154	235,841	121	1,496,163	22,403	1,499,770	22,094
\$100,000 under \$125,000.....	390,671	246	400,261	241	2,136,437	39,965	2,160,254	38,757
\$125,000 under \$150,000.....	167,857	287	179,555	190	1,009,098	25,147	1,045,976	24,785
\$150,000 under \$175,000.....	111,679	140	117,261	145	573,767	18,406	636,264	18,612
\$175,000 under \$200,000.....	95,328	222	97,028	160	352,488	13,722	371,193	13,395
\$200,000 under \$300,000.....	167,564	488	185,150	615	645,888	37,074	714,759	37,259
\$300,000 under \$400,000.....	72,951	251	84,000	295	240,814	22,208	279,777	22,825
\$400,000 under \$500,000.....	42,919	204	44,146	280	119,866	15,347	138,505	15,466
\$500,000 under \$1,000,000.....	74,428	620	81,708	665	178,230	36,316	206,467	37,289
\$1,000,000 or more.....	43,520	1,213	48,787	1,242	86,914	71,540	93,668	72,489

\* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1995: returns with income between \$300,000 and \$400,000 increased 1.1 percentage points; returns with income between \$400,000 and \$500,000 increased 1.7 percentage points; returns with income between \$500,000 and \$1,000,000 increased 3.0 percentage points; and returns with income exceeding \$1,000,000 increased 9.0 percentage points. Although the average tax rate

for 1995 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1995 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1995**

Size of 1995 AGI	Total income tax as a percentage of adjusted gross income									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8
\$100,000 under \$125,000.....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9
\$125,000 under \$150,000.....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3
\$150,000 under \$175,000.....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9
\$175,000 under \$200,000.....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9
\$200,000 under \$300,000.....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8
\$300,000 under \$400,000.....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8
\$400,000 under \$500,000.....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7
\$500,000 under \$1,000,000.....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4

  

Size of 1995 AGI	Total income tax as a percentage of 1979 Income Concept									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5
\$100,000 under \$125,000.....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2
\$125,000 under \$150,000.....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4
\$150,000 under \$175,000.....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1
\$175,000 under \$200,000.....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2
\$200,000 under \$300,000.....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5
\$300,000 under \$400,000.....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7
\$400,000 under \$500,000.....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1
\$500,000 under \$1,000,000.....	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4

## Section 2

## Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1996.

All returns processed during 1996 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (118,650,252 returns) reported in Table C and the estimated total of all returns (118,218,327) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1995. While about 97 percent of the returns processed

during Calendar Year 1996 were for Tax Year 1995, a few were for noncalendar years ending during 1995 and 1996, and some were returns for prior years. Returns for prior years were used in place of 1995 returns expected to be received and processed after December 31, 1996. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1996.

### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty

*Bonnye Walker and William Wong designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.*

variables are used to derive positive and negative incomes.

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details, see references 1 and 2.) The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1996 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

### Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced

at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1995, 0.23 percent of the sample returns were unavailable.

### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

### Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from

each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$12.24 billion, and its related coefficient of variation, CV(X), is 1.21 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$12.24 \times 10^9) \cdot (0.0121) \\ &= \$0.148 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$12.091 billion to \$12.388 billion, and the 95 percent confidence interval is from \$11.943 billion to \$12.536 billion.

### Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are

combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

### References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

**Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1995**

		Description of the sample strata	Number of returns by type of form attached						All other returns		Number of returns	
		Degree of interest <sup>1</sup>	Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555				Population counts	Sample counts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Total</b>												
<b>Negative Income</b>												
\$10,000,000 or more	All		1,550,534	17,297	16,331,658	30,601	1,639,817	4,107	99,125,672	60,033	119,650,252 <sup>1</sup>	114,609
\$5,000,000 under \$10,000,000	All		102	102	568	568	85	85	851	851	2,537 <sup>2</sup>	2,537
\$2,000,000 under \$5,000,000	All		79	79	698	698	123	123	828	828	34	34
\$1,000,000 under \$2,000,000	All		338	99	2,884	851	543	155	3,012	927	118,647,681	112,038
\$500,000 under \$1,000,000	All		665	89	4,005	826	1,370	191	5,875	856		
\$250,000 under \$500,000	All		1,489	40	16,135	463	4,112	106	13,291	387		
\$120,000 under \$250,000	All		**	**	** 41,864	** 366	10,717	82	28,777	213		
\$60,000 under \$120,000	All		**	**	** 88,956	** 352	19,911	82	60,418	222		
Under \$60,000	All		**	**	** 125,822	** 295	21,707	48	90,916	227		
	All		**	**	** 353,230	** 298	43,918	41	394,058	336		
<b>Positive Income</b>												
Under \$30,000	1		--	--	--	--	--	--	26,425,079	5,721	26,425,079	5,721
Under \$30,000	2		81,883	31	1,679,955	549	127,325	48	28,300,200	8,995	30,189,363	9,623
Under \$30,000	3-4		114,708	109	3,194,129	2,481	198,955	173	5,510,279	4,450	9,018,071	7,213
\$30,000 under \$60,000	1-2		118,649	43	1,722,822	553	206,357	73	19,922,265	6,513	21,970,093	7,182
\$30,000 under \$60,000	3-4		173,838	160	3,170,139	2,782	290,543	255	4,523,998	4,107	8,158,518	7,304
\$60,000 under \$120,000	1-3		240,416	81	1,848,472	646	259,105	84	9,490,132	3,218	11,838,125	4,029
\$60,000 under \$120,000	4		194,613	181	2,082,670	2,092	181,382	183	1,760,844	1,735	4,219,509	4,191
\$120,000 under \$250,000	1-3		152,367	187	433,121	556	122,903	168	1,318,350	1,710	2,026,741	2,621
\$120,000 under \$250,000	4		180,538	505	930,957	2,784	66,339	160	694,100	1,916	1,931,934	5,365
\$250,000 under \$500,000	All		167,959	1,125	423,066	2,718	62,577	390	415,403	2,624	1,069,005	6,857
\$500,000 under \$1,000,000	All		75,634	1,823	112,869	2,698	15,975	383	116,394	2,780	320,872	7,684
\$1,000,000 under \$2,000,000	All		28,988	3,355	26,587	3,122	4,176	505	34,543	4,031	94,294	11,013
\$2,000,000 under \$5,000,000	All		13,166	4,196	8,439	2,713	1,352	422	12,546	3,873	35,503	11,204
\$5,000,000 under \$10,000,000	All		3,200	3,200	1,548	1,548	246	246	2,368	2,368	7,382	7,382
\$10,000,000 or more	All		1,892	1,892	652	652	96	96	1,125	1,125	3,765	3,765

This population includes an estimated 431,925 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling. This population includes 159 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

<sup>2</sup> This population includes 159 Form 1040 returns that were misclassified because of bad data collected during revenue processing. The population includes an estimated 40,029 returns that were excluded from other tables in this report because they contained

Each population member is assigned a degree of interest ranging from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. "All" refers to income classes for which returns with all four degrees of interest are assigned

\*\* Data combined.



# Section 3

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Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total			Amount	Percent of total	
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	118,218,327	100.0	4,189,353,615	100.0	38,437	98,252,989	100.0	4,007,580,441	100.0
No adjusted gross income	944,141	0.8	-55,253,648	(X)	-58,523	6,508	(2)	-5,006,953	(X)
\$1 under \$1,000	2,259,680	1.9	1,399,859	(2)	619	451,892	0.5	380,076	(2)
\$1,000 under \$2,000	3,281,917	2.8	4,907,565	0.1	1,495	946,242	1.1	1,400,965	(2)
\$2,000 under \$3,000	3,244,152	2.7	8,073,968	0.2	2,489	721,595	0.8	1,791,186	(2)
\$3,000 under \$4,000	3,102,146	2.6	10,831,272	0.3	3,482	732,107	0.8	2,571,855	0.1
\$4,000 under \$5,000	2,758,236	2.3	12,392,164	0.3	4,493	1,075,684	1.2	4,807,829	0.1
\$5,000 under \$6,000	2,843,228	2.4	15,617,213	0.4	5,493	675,979	0.8	3,705,334	0.1
\$6,000 under \$7,000	2,836,728	2.4	18,384,631	0.4	6,481	938,030	1.1	6,128,623	0.2
\$7,000 under \$8,000	2,686,398	2.3	19,995,197	0.5	7,469	1,477,263	1.7	11,129,038	0.3
\$8,000 under \$9,000	2,926,266	2.5	24,858,323	0.6	8,495	1,738,589	1.9	14,747,964	0.4
\$9,000 under \$10,000	2,709,784	2.3	25,748,001	0.6	9,502	1,508,874	1.7	14,331,640	0.4
\$10,000 under \$11,000	2,662,613	2.3	27,943,178	0.7	10,495	1,466,872	1.6	15,383,370	0.4
\$11,000 under \$12,000	2,842,422	2.4	32,683,014	0.8	11,498	1,697,028	1.9	19,515,653	0.5
\$12,000 under \$13,000	2,712,855	2.3	33,890,484	0.8	12,493	1,573,333	1.8	19,872,521	0.5
\$13,000 under \$14,000	2,709,586	2.3	38,576,058	0.9	13,499	1,767,627	2.0	23,857,843	0.6
\$14,000 under \$15,000	2,634,612	2.2	38,224,709	0.9	14,509	1,751,387	2.0	25,426,394	0.6
\$15,000 under \$16,000	2,484,031	2.1	38,456,927	0.9	15,482	1,706,754	1.9	26,416,230	0.7
\$16,000 under \$17,000	2,352,658	2.0	38,828,889	0.9	16,504	1,554,863	1.7	25,676,863	0.6
\$17,000 under \$18,000	2,150,465	1.8	37,607,117	0.9	17,498	1,496,362	1.7	26,164,403	0.7
\$18,000 under \$19,000	2,251,825	1.9	41,706,026	1.0	18,521	1,724,601	1.9	31,944,113	0.8
\$19,000 under \$20,000	2,146,654	1.8	41,819,365	1.0	19,481	1,758,425	2.0	34,264,077	0.9
\$20,000 under \$25,000	9,970,099	8.4	223,400,219	5.3	22,407	9,045,529	10.1	203,420,100	5.1
\$25,000 under \$30,000	7,847,862	6.6	215,200,244	5.1	27,422	7,716,940	8.6	211,692,075	5.3
\$30,000 under \$40,000	12,360,339	10.5	430,491,242	10.3	34,772	12,294,895	13.8	427,540,458	10.7
\$40,000 under \$50,000	9,096,760	7.7	406,638,597	9.7	44,692	10,064,892	10.2	405,132,868	10.1
\$50,000 under \$75,000	13,679,023	11.6	628,349,278	19.8	60,556	13,654,264	15.3	626,882,001	20.6
\$75,000 under \$100,000	5,374,489	4.5	458,505,650	10.9	85,311	5,363,365	6.0	457,587,504	11.4
\$100,000 under \$200,000	4,074,852	3.4	532,030,480	12.7	130,564	4,071,790	4.6	531,603,228	13.3
\$200,000 under \$500,000	1,007,136	0.9	292,117,517	7.0	290,048	1,006,368	1.1	291,897,753	7.3
\$500,000 under \$1,000,000	178,374	0.2	120,347,093	2.9	674,690	178,230	0.2	120,249,729	3.0
\$1,000,000 or more	86,998	0.1	227,582,987	5.4	2,615,957	86,914	0.1	227,263,701	5.7

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns											
	Taxable income			Income tax after credits			Total income tax					
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
Size of Adjusted Gross Income	89,220,165	2,797,311,551	100.0	89,233,118	586,128,456	100.0	588,419,030	100.0	21.0	14.7	6,593	
Total.....	-	-	-	2,044	189	(Z)	87,965	(Z)	(Z)	(Z)	13,516	
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	
\$1 under \$1,000	451,851	72,484	(Z)	451,851	10,880	(Z)	10,884	(Z)	15.0	2.9	24	
\$1,000 under \$2,000	943,854	406,235	(Z)	945,004	66,212	(Z)	66,526	(Z)	16.4	4.7	70	
\$2,000 under \$3,000	718,440	482,968	(Z)	721,596	90,393	(Z)	91,196	(Z)	18.9	5.1	126	
\$3,000 under \$4,000	729,759	431,702	(Z)	730,997	83,410	(Z)	83,523	(Z)	19.3	3.2	114	
\$4,000 under \$5,000	1,075,659	895,978	(Z)	1,075,659	138,702	(Z)	139,518	(Z)	15.6	2.9	130	
\$5,000 under \$6,000	674,740	1,161,852	(Z)	675,979	180,458	(Z)	180,458	(Z)	15.5	4.9	267	
\$6,000 under \$7,000	937,985	1,617,471	0.1	937,985	252,047	(Z)	254,691	(Z)	15.7	4.2	272	
\$7,000 under \$8,000	1,474,112	2,462,824	0.1	1,477,258	348,151	0.1	348,220	0.1	14.1	3.1	236	
\$8,000 under \$9,000	1,736,315	4,183,311	0.1	1,737,560	614,724	0.1	615,939	0.1	14.7	4.2	354	
\$9,000 under \$10,000	1,507,625	4,684,431	0.2	1,508,863	700,375	0.1	700,439	0.1	15.0	4.9	464	
\$10,000 under \$11,000	1,465,806	5,879,830	0.2	1,466,821	896,242	0.2	896,440	0.2	15.2	5.8	611	
\$11,000 under \$12,000	1,697,025	7,886,040	0.3	1,697,025	1,178,195	0.2	1,178,218	0.2	14.9	6.0	694	
\$12,000 under \$13,000	1,570,166	8,376,340	0.3	1,573,333	1,440,776	0.2	1,440,776	0.2	17.2	7.3	916	
\$13,000 under \$14,000	1,767,627	10,148,746	0.4	1,767,627	1,518,791	0.3	1,518,791	0.3	15.0	6.4	859	
\$14,000 under \$15,000	1,751,387	11,272,090	0.4	1,751,387	1,690,606	0.3	1,690,606	0.3	15.0	6.6	965	
\$15,000 under \$16,000	1,706,386	12,449,943	0.4	1,706,386	1,861,784	0.3	1,862,620	0.3	15.0	7.1	1,091	
\$16,000 under \$17,000	1,554,863	12,914,985	0.5	1,554,863	1,927,138	0.3	1,927,701	0.3	14.9	7.5	1,091	
\$17,000 under \$18,000	1,496,068	13,709,050	0.5	1,496,068	2,029,238	0.3	2,030,890	0.3	14.8	7.8	1,357	
\$18,000 under \$19,000	1,724,601	16,508,397	0.6	1,724,601	2,318,312	0.4	2,318,312	0.4	14.0	7.3	1,344	
\$19,000 under \$20,000	1,758,425	18,112,935	0.6	1,758,425	2,550,444	0.4	2,550,444	0.4	14.1	7.4	1,450	
\$20,000 under \$25,000	9,045,467	113,493,168	4.1	9,045,467	16,144,786	2.8	16,148,912	2.7	14.2	7.9	1,785	
\$25,000 under \$30,000	7,715,912	125,017,180	4.5	7,715,912	18,519,010	3.2	18,521,965	3.1	14.8	8.7	2,400	
\$30,000 under \$40,000	12,294,707	270,381,177	9.7	12,294,707	42,398,645	7.2	42,402,896	7.2	15.7	9.9	3,449	
\$40,000 under \$50,000	9,063,163	269,124,148	9.6	9,062,120	43,620,013	7.4	43,634,450	7.4	16.2	10.8	4,814	
\$50,000 under \$75,000	13,653,744	579,685,435	20.7	13,651,813	100,199,611	17.1	100,276,554	17.0	17.3	12.1	7,344	
\$75,000 under \$100,000	5,362,553	334,931,279	12.0	5,361,427	67,597,440	11.5	67,714,198	11.5	20.2	14.8	12,625	
\$100,000 under \$200,000	4,071,068	411,525,511	14.7	4,069,884	96,826,299	16.5	97,239,647	16.5	23.6	18.3	23,881	
\$200,000 under \$500,000	1,005,934	249,422,429	8.9	1,005,593	73,864,680	12.6	74,629,647	12.7	29.9	25.6	74,158	
\$500,000 under \$1,000,000	178,126	166,625,346	3.8	178,062	36,001,727	6.1	36,315,904	6.2	34.1	30.2	203,759	
\$1,000,000 or more	86,637	203,457,268	7.3	86,818	71,059,179	12.1	71,539,681	12.2	35.2	31.5	823,109	

Footnotes at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total			Amount	Percent of total
Accumulated from Smallest Size of Adjusted Gross Income	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
No adjusted gross income	944,141	0.8	55,253,648	(X)	58,523	6,508	(Z)	(X)
\$1 under \$1,000	2,259,680	1.9	1,398,659	(Z)	619	451,892	0.5	(Z)
\$1 under \$2,000	5,541,597	4.7	6,307,424	0.1	1,138	1,388,135	1.6	(Z)
\$1 under \$3,000	8,765,749	7.4	14,381,391	0.3	1,637	2,119,779	2.4	(Z)
\$1 under \$4,000	11,887,895	10.1	25,212,664	0.6	2,121	2,851,836	3.2	0.1
\$1 under \$5,000	14,646,131	12.4	37,804,828	0.9	2,568	3,927,520	4.4	0.2
\$1 under \$6,000	17,489,359	14.8	53,222,041	1.3	3,043	4,603,499	5.2	0.3
\$1 under \$7,000	20,326,087	17.2	71,606,672	1.7	3,523	5,541,529	6.2	0.4
\$1 under \$8,000	22,992,485	19.4	91,601,869	2.2	3,984	7,018,792	7.9	0.5
\$1 under \$9,000	25,918,751	21.9	116,460,191	2.7	4,493	8,757,382	9.8	0.8
\$1 under \$10,000	28,628,535	24.2	142,208,193	3.4	4,987	10,266,255	11.5	1.2
\$1 under \$11,000	31,291,148	26.5	170,151,370	4.0	5,438	11,733,127	13.1	1.5
\$1 under \$12,000	34,133,570	28.9	202,834,385	4.8	5,942	13,430,155	15.0	1.9
\$1 under \$13,000	36,846,425	31.2	236,724,869	5.6	6,425	15,003,487	16.8	2.4
\$1 under \$14,000	39,556,011	33.5	273,300,976	6.4	6,909	16,771,114	18.8	2.9
\$1 under \$15,000	42,190,623	35.7	311,525,635	7.3	7,384	18,522,501	20.8	3.5
\$1 under \$16,000	44,674,654	37.8	349,882,563	8.2	7,834	20,229,254	22.7	4.1
\$1 under \$17,000	47,027,311	39.8	388,811,451	9.2	8,268	21,784,118	24.4	4.8
\$1 under \$18,000	49,177,776	41.6	426,418,568	10.0	8,671	23,280,480	26.1	5.4
\$1 under \$19,000	51,429,601	43.5	468,124,594	11.0	9,102	25,005,082	28.0	6.1
\$1 under \$20,000	53,576,255	45.3	508,943,959	12.0	9,518	26,763,506	30.0	6.9
\$1 under \$25,000	63,546,354	53.8	733,344,178	17.3	11,540	35,809,036	40.1	7.7
\$1 under \$30,000	71,394,216	60.4	948,344,422	22.3	13,286	43,525,976	48.8	12.8
\$1 under \$40,000	93,774,595	70.9	1,379,035,663	32.5	16,461	55,820,870	62.5	18.1
\$1 under \$50,000	92,873,315	78.6	1,785,074,260	42.1	19,227	64,885,553	72.7	28.7
\$1 under \$75,000	106,552,338	90.1	2,614,023,538	61.6	24,533	78,539,817	88.0	38.8
\$1 under \$100,000	111,926,827	94.7	3,072,529,188	72.4	27,451	83,903,182	94.0	59.4
\$1 under \$200,000	116,001,676	98.1	3,684,359,668	84.9	31,073	87,974,972	98.6	70.8
\$1 under \$500,000	117,008,814	99.0	3,896,077,164	91.8	33,302	88,991,336	99.7	84.1
\$1 under \$1,000,000	117,107,186	99.1	4,017,024,277	94.6	34,279	89,159,568	99.9	91.3
\$1 or more	117,274,186	99.2	4,244,807,263	100.0	36,194	89,246,481	100.0	94.3
All returns	118,218,327	100.0	4,188,353,615	98.7	35,437	88,252,989	100.0	100.0
								99.9

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns											
	Taxable income			Income tax after credits			Total income tax					
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)	
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Accumulated from Smallest Size of Adjusted Gross Income												
No adjusted gross income												
\$1 under \$1,000	451,851	72,484	(Z)	2,044	189	(Z)	87,965	(Z)	(X)	(X)	13,516	
\$1 under \$2,000	1,395,705	478,719	(Z)	451,851	10,880	(Z)	10,884	(Z)	15.0	2.9	24	
\$1 under \$3,000	2,114,145	961,687	(Z)	1,395,655	77,092	(Z)	77,411	(Z)	16.2	4.3	55	
\$1 under \$4,000	2,843,903	1,393,389	(Z)	2,118,441	167,485	(Z)	168,606	(Z)	17.5	4.7	80	
\$1 under \$5,000	3,919,562	2,289,367	0.1	2,849,438	250,895	(Z)	252,129	(Z)	18.1	4.1	88	
\$1 under \$6,000	4,594,302	3,451,219	0.1	3,925,097	389,597	0.1	391,647	0.1	17.1	3.6	100	
\$1 under \$7,000	5,532,287	4,061,076	0.1	4,601,076	570,056	0.1	572,105	0.1	18.6	3.9	124	
\$1 under \$8,000	6,532,287	5,068,690	0.2	5,539,081	822,102	0.1	826,796	0.1	18.3	4.0	149	
\$1 under \$9,000	7,006,399	7,531,514	0.3	7,016,319	1,170,253	0.2	1,175,018	0.2	15.6	3.7	167	
\$1 under \$10,000	8,742,714	11,714,825	0.4	8,763,979	1,784,977	0.3	1,790,955	0.3	15.3	3.8	205	
\$1 under \$11,000	10,250,339	16,379,256	0.6	10,262,743	2,485,352	0.4	2,491,394	0.4	15.2	4.1	243	
\$1 under \$12,000	11,716,145	22,259,085	0.8	11,729,564	3,381,595	0.6	3,387,834	0.6	15.2	4.4	289	
\$1 under \$13,000	13,413,170	30,155,125	1.1	13,426,588	4,559,790	0.8	4,566,052	0.8	15.1	4.8	340	
\$1 under \$14,000	14,983,356	38,531,465	1.4	14,999,921	6,000,565	1.0	6,008,827	1.0	15.6	5.2	400	
\$1 under \$15,000	16,750,983	48,681,212	1.7	16,767,547	7,519,358	1.3	7,525,619	1.3	15.5	5.4	449	
\$1 under \$16,000	18,502,370	59,953,302	2.1	18,518,934	9,209,962	1.6	9,216,224	1.6	15.4	5.6	498	
\$1 under \$17,000	20,208,756	72,403,245	2.6	20,225,321	11,071,746	1.9	11,078,844	1.9	15.3	5.8	548	
\$1 under \$18,000	21,763,620	85,318,230	3.1	21,780,184	12,998,884	2.2	13,006,545	2.2	15.2	6.0	597	
\$1 under \$19,000	23,259,687	99,027,280	3.5	23,276,252	15,028,122	2.6	15,037,436	2.6	15.2	6.2	646	
\$1 under \$20,000	24,864,288	115,535,677	4.1	25,000,653	17,346,434	3.0	17,355,748	2.9	15.0	6.3	694	
\$1 under \$25,000	26,742,713	133,648,612	4.8	26,759,278	19,896,878	3.4	19,906,192	3.4	14.9	6.4	744	
\$1 under \$30,000	35,788,181	247,141,780	8.8	35,804,745	36,041,664	6.1	36,056,104	6.1	14.6	7.0	1,007	
\$1 under \$40,000	43,504,093	372,156,960	13.3	43,520,657	54,960,674	9.3	54,578,089	9.3	14.7	7.5	1,234	
\$1 under \$50,000	55,796,540	642,540,137	23.0	55,815,357	96,959,319	16.5	96,980,985	16.5	15.1	8.4	1,737	
\$1 under \$75,000	64,861,703	911,684,284	32.6	64,871,477	140,579,332	24.0	140,615,436	23.9	15.4	9.0	2,167	
\$1 under \$100,000	78,515,447	1,491,349,719	53.3	78,529,289	240,776,943	41.1	240,891,989	40.9	16.2	10.1	3,067	
\$1 under \$200,000	83,878,299	1,836,280,997	65.3	83,890,717	308,376,383	52.6	308,606,187	52.4	16.9	10.9	3,678	
\$1 under \$500,000	87,949,367	2,237,606,509	80.0	87,960,601	405,202,682	69.1	405,845,934	69.0	18.1	12.0	4,613	
\$1 under \$1,000,000	88,965,201	2,467,226,937	88.9	88,966,195	479,067,362	81.7	480,475,481	81.7	19.3	13.1	5,400	
\$1 under \$1,000,000	89,133,327	2,593,654,284	92.7	89,140,237	519,069,088	87.9	516,791,385	87.8	19.9	13.7	5,966	
\$1 or more	89,220,165	2,797,311,551	100.0	89,231,011	586,128,456	100.0	588,331,066	100.0	21.0	14.7	6,592	
All returns	89,220,165	2,797,311,551	100.0	89,231,011	586,128,456	100.0	588,419,030	100.0	21.0	14.7	6,593	

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns			Taxable returns		
	Number of returns	Percent of total	Adjusted gross income less deficit		Percent of total	Adjusted gross income less deficit
			Amount	Average (dollars)		Amount
	(41)	(42)	(43)	(45)	(47)	(48)
Accumulated from Largest Size of Adjusted Gross Income						
\$1,000,000 or more	86,988	0.1	227,582,987	2,615,987	86,914	227,263,701
\$500,000 or more	285,372	0.2	347,930,079	1,311,103	0.1	347,513,430
\$200,000 or more	1,272,508	1.1	640,047,596	502,981	0.3	639,411,183
\$100,000 or more	5,347,359	4.5	1,172,078,076	219,188	1.4	1,171,014,411
\$75,000 or more	10,721,848	9.1	1,630,983,728	152,080	6.0	1,628,801,915
\$50,000 or more	24,400,870	20.6	2,458,934,003	100,772	12.0	2,455,483,916
\$40,000 or more	33,499,631	28.3	2,895,571,600	85,540	27.3	2,860,616,784
\$30,000 or more	45,879,969	38.8	3,296,052,842	71,841	37.5	3,266,157,242
\$25,000 or more	53,727,832	45.4	3,511,263,066	65,353	51.2	3,499,648,317
\$20,000 or more	63,697,931	53.9	3,734,663,305	58,631	59.9	3,703,269,417
\$19,000 or more	65,844,584	55.7	3,776,482,669	57,354	70.0	3,737,533,484
\$18,000 or more	68,096,409	57.6	3,818,186,695	56,070	72.0	3,769,477,607
\$17,000 or more	70,246,875	59.4	3,855,795,812	54,889	73.9	3,785,642,910
\$16,000 or more	72,599,532	61.4	3,894,624,701	53,845	75.6	3,821,316,673
\$15,000 or more	75,083,563	63.5	3,933,081,628	52,383	77.3	3,847,735,103
\$14,000 or more	77,718,175	65.7	3,971,303,337	51,099	79.2	3,873,163,487
\$13,000 or more	80,427,761	68.0	4,007,882,395	49,832	81.2	3,897,021,340
\$12,000 or more	83,140,616	70.3	4,041,772,879	48,614	83.2	3,916,693,881
\$11,000 or more	85,943,037	72.7	4,074,455,893	47,387	84.9	3,936,209,514
\$10,000 or more	88,645,651	75.0	4,102,399,071	46,279	86.8	3,951,592,884
\$9,000 or more	91,355,435	77.3	4,128,147,072	45,188	88.5	3,965,924,524
\$8,000 or more	94,281,701	79.8	4,153,005,395	44,049	90.2	3,980,672,469
\$7,000 or more	96,948,099	82.0	4,173,000,592	43,044	92.1	3,991,801,527
\$6,000 or more	99,784,827	84.4	4,191,385,222	42,004	93.8	3,997,930,150
\$5,000 or more	102,628,055	86.8	4,207,002,436	40,983	94.8	4,001,635,483
\$4,000 or more	105,386,291	89.1	4,219,394,600	40,037	95.6	4,006,443,312
\$3,000 or more	108,488,437	91.8	4,230,225,872	38,992	96.8	4,009,015,167
\$2,000 or more	111,732,589	94.5	4,236,299,840	37,933	97.6	4,010,808,353
\$1,000 or more	115,014,505	97.3	4,243,207,405	36,893	98.4	4,012,207,318
\$1 or more	117,274,186	99.2	4,244,607,263	36,194	99.5	4,012,597,393
All returns	118,218,327	100.0	4,189,353,615	35,437	100.0	4,007,680,441

Footnotes at end of table

**Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Total income tax			
	Number of returns	Amount	Percentage of total	Percentage of total	Number of returns	Amount	Percentage of total	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
<b>Accumulated from Largest Size of Adjusted Gross Income</b>												
\$1,000,000 or more	86,837	203,457,268	7.3	86,818	71,059,179	12.1	71,539,881	12.2	31.5	823,109		
\$500,000 or more	264,964	310,082,614	11.1	264,880	107,060,906	18.3	107,855,585	18.3	31.0	408,781		
\$200,000 or more	1,270,797	559,505,043	20.0	1,270,474	180,925,586	30.9	182,465,232	31.0	28.5	143,519		
\$100,000 or more	5,341,864	971,030,554	34.7	5,340,351	277,751,884	47.4	278,724,879	47.5	28.8	52,351		
\$75,000 or more	10,704,718	1,305,961,832	46.7	10,701,785	345,340,324	58.9	347,439,076	59.0	21.3	32,451		
\$50,000 or more	24,358,462	1,885,647,287	67.4	24,353,588	445,548,935	76.0	447,715,630	76.1	18.2	18,378		
\$40,000 or more	33,421,625	2,154,771,415	77.0	33,415,718	489,168,948	83.5	491,350,080	83.5	17.2	14,700		
\$30,000 or more	45,716,072	2,425,152,592	86.7	45,710,417	531,567,584	90.7	533,752,977	90.7	16.2	11,674		
\$25,000 or more	53,431,984	2,550,169,772	91.2	53,426,330	550,086,604	93.9	552,274,962	93.9	15.8	10,335		
\$20,000 or more	62,477,451	2,663,662,940	95.2	62,471,797	566,231,390	96.8	568,424,874	96.8	15.3	9,087		
\$19,000 or more	64,235,876	2,681,775,874	95.9	64,230,222	568,781,834	97.0	570,975,318	97.0	15.3	8,888		
\$18,000 or more	65,960,478	2,698,284,271	96.5	65,954,823	571,100,146	97.4	573,293,630	97.4	15.2	8,681		
\$17,000 or more	67,456,545	2,711,993,321	96.9	67,450,891	573,129,384	97.8	575,324,520	97.8	15.2	8,528		
\$16,000 or more	69,011,408	2,724,908,306	97.4	69,005,754	575,056,522	98.1	577,252,222	98.1	15.1	8,364		
\$15,000 or more	70,717,795	2,737,358,250	97.9	70,712,140	576,916,305	98.4	579,114,841	98.4	15.1	8,188		
\$14,000 or more	72,469,182	2,748,630,340	98.3	72,463,528	578,608,911	98.7	580,805,447	98.7	15.0	8,014		
\$13,000 or more	74,236,008	2,758,760,066	98.6	74,231,154	580,127,702	99.0	582,324,238	99.0	14.9	7,843		
\$12,000 or more	75,806,995	2,767,156,426	98.9	75,804,487	581,568,478	99.2	583,785,014	99.2	14.9	7,700		
\$11,000 or more	77,504,018	2,775,052,466	99.2	77,501,511	582,746,673	99.4	584,943,232	99.4	14.9	7,546		
\$10,000 or more	78,969,825	2,780,932,296	99.4	78,968,332	583,642,915	99.6	585,838,672	99.6	14.8	7,418		
\$9,000 or more	80,477,450	2,785,596,726	99.6	80,474,156	584,343,290	99.7	586,504,111	99.7	14.8	7,287		
\$8,000 or more	81,213,785	2,789,740,036	99.7	81,212,755	584,958,015	99.8	587,156,050	99.8	14.8	7,141		
\$7,000 or more	83,867,877	2,792,242,862	99.8	83,862,013	585,306,165	99.9	587,504,270	99.9	14.7	7,019		
\$6,000 or more	84,625,863	2,793,860,333	99.9	84,620,999	585,558,212	99.9	587,758,960	99.9	14.7	6,944		
\$5,000 or more	85,300,602	2,795,072,184	99.9	85,300,978	585,736,070	99.9	587,939,419	99.9	14.7	6,891		
\$4,000 or more	86,376,261	2,795,918,162	100.0	86,381,637	585,877,373	100.0	588,078,937	99.9	14.7	6,807		
\$3,000 or more	87,006,020	2,796,348,965	100.0	87,012,634	585,960,783	100.0	588,162,459	100.0	14.7	6,751		
\$2,000 or more	87,824,460	2,796,832,833	100.0	87,820,224	586,051,176	100.0	588,253,655	100.0	14.7	6,686		
\$1,000 or more	88,768,314	2,797,239,068	100.0	88,776,224	586,117,388	100.0	588,320,181	100.0	14.7	6,626		
\$1 or more	89,220,165	2,797,311,551	100.0	89,231,075	586,128,268	100.0	588,331,066	100.0	14.7	6,592		
All returns	89,220,165	2,797,311,551	100.0	89,233,118	586,128,456	100.0	588,419,030	100.0	14.7	6,593		

X Percentage not computed

Z Less than 0.05 percent

NOTE: Detail may not add to totals because of rounding



Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												Total income tax
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount
	(1)	(2)	(3)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(12)	(13)
All returns, total.....	118,128,327	4,189,353,615	584,009,487	34,007,717	\$27,374,034	83,222,737	413,584,632	94,617,292	2,813,826,386	89,233,118	586,128,456	89,232,989	588,419,030
No adjusted gross income	944,141	-	4,168,474	-	-	-	-	-	-	-	188	6,507	87,965
\$1 under \$5,000	14,646,131	37,604,828	28,486,211	219,764	2,159,134	14,420,183	47,911,278	4,036,138	2,289,663	3,925,097	389,597	3,927,520	391,647
\$5,000 under \$10,000	13,982,404	104,603,365	50,417,246	519,196	5,089,708	13,450,823	63,822,065	6,743,365	14,296,048	6,337,646	2,095,795	6,338,735	2,099,747
\$10,000 under \$15,000	13,562,088	169,317,443	59,532,217	930,474	9,210,346	12,630,372	64,339,648	10,093,137	47,088,063	8,256,192	6,724,610	8,256,245	6,724,830
\$15,000 under \$20,000	11,385,632	198,418,324	53,903,909	1,215,854	12,212,870	10,165,160	53,098,594	10,507,127	82,480,088	8,240,343	10,686,916	8,241,006	10,689,967
\$20,000 under \$25,000	9,970,096	223,401,219	49,238,426	1,536,831	14,768,175	8,428,649	44,203,631	9,735,699	116,627,302	9,045,467	16,144,786	9,045,529	16,148,912
\$25,000 under \$30,000	7,847,862	215,200,244	40,438,151	1,789,527	17,745,680	6,057,087	32,566,952	7,747,517	125,126,846	7,715,912	18,519,010	7,716,940	18,521,985
\$30,000 under \$40,000	12,980,339	430,481,242	71,121,412	4,197,381	43,543,964	8,169,526	45,988,457	12,309,286	270,556,510	12,294,700	42,398,645	12,294,865	42,402,886
\$40,000 under \$50,000	9,098,760	406,638,597	58,390,940	4,457,249	51,310,338	4,641,511	27,891,812	9,072,436	289,363,277	9,062,120	43,620,013	9,064,682	43,634,450
\$50,000 under \$75,000	13,679,023	828,349,278	97,706,634	9,518,242	124,729,161	4,160,780	28,519,857	13,657,784	579,752,827	13,651,813	100,199,611	13,654,264	100,276,554
\$75,000 under \$100,000	5,374,489	458,505,650	39,793,760	4,651,248	78,996,306	723,241	4,750,792	5,366,725	335,041,778	5,361,427	67,597,440	5,363,365	67,714,198
\$100,000 under \$200,000	4,074,852	532,030,480	29,280,402	3,761,208	89,314,615	293,644	1,974,831	4,072,039	411,634,591	4,069,884	96,826,269	4,071,790	97,239,647
\$200,000 under \$500,000	1,007,136	292,117,517	2,027,703	946,203	40,385,814	60,933	384,876	1,005,982	249,447,991	1,005,593	73,864,680	1,006,366	74,629,647
\$500,000 under \$1,000,000	178,374	120,347,093	-	164,177	13,678,409	14,197	90,335	178,164	106,641,422	178,062	36,001,727	178,230	36,315,904
\$1,000,000 or more	86,998	227,582,987	-	80,362	24,229,514	6,621	41,506	86,853	203,476,979	86,818	71,059,179	86,914	71,539,681
Taxable returns, total.....	89,252,989	4,007,580,441	437,718,647	32,015,791	493,990,066	57,190,567	284,044,468	89,220,165	2,797,311,551	89,233,118	586,128,456	89,232,989	588,419,030
No adjusted gross income	6,507	-	44,410	-	-	-	-	-	-	-	188	6,507	87,965
\$1 under \$5,000	3,927,520	10,951,910	37,383	13,255	49,336	3,911,680	6,634,065	3,919,562	2,289,367	3,925,097	389,597	3,927,520	391,647
\$5,000 under \$10,000	6,338,735	50,042,599	10,802,535	135,286	643,961	6,191,066	24,427,378	6,330,777	14,089,869	6,337,646	2,095,795	6,338,735	2,099,747
\$10,000 under \$15,000	8,256,245	103,857,781	22,935,689	448,076	2,898,312	7,808,928	34,531,776	8,252,031	43,574,046	8,256,192	6,724,610	8,256,245	6,724,830
\$15,000 under \$20,000	8,241,006	144,485,686	28,222,226	1,173,684	6,122,846	7,422,539	36,432,024	8,240,343	113,695,310	8,240,343	10,686,916	8,241,006	10,689,967
\$20,000 under \$25,000	9,045,529	203,420,100	39,396,801	1,276,684	10,506,813	7,765,217	40,030,471	9,045,467	113,493,168	9,045,467	16,144,786	9,045,529	16,148,912
\$25,000 under \$30,000	7,716,940	211,692,075	39,035,477	1,681,507	15,223,229	6,034,195	32,420,880	7,715,912	125,017,180	7,715,912	18,519,010	7,716,940	18,521,985
\$30,000 under \$40,000	12,294,895	427,540,458	70,467,856	4,117,282	40,755,270	8,164,181	45,954,325	12,294,447	270,381,177	12,294,700	42,398,645	12,294,895	42,402,886
\$40,000 under \$50,000	9,064,882	405,132,868	58,141,702	4,427,775	50,007,852	4,636,908	27,861,619	9,063,163	269,124,147	9,062,120	43,620,013	9,064,682	43,634,450
\$50,000 under \$75,000	13,654,264	826,882,001	97,555,469	9,493,487	123,135,045	4,160,777	26,519,839	13,653,744	579,685,435	13,651,813	100,199,611	13,654,264	100,276,554
\$75,000 under \$100,000	5,363,365	457,587,504	39,694,041	4,640,539	78,226,081	722,526	4,746,108	5,362,852	334,931,278	5,361,427	67,597,440	5,363,365	67,714,198
\$100,000 under \$200,000	4,071,790	531,603,226	29,256,401	3,778,982	88,882,877	292,828	1,969,486	4,071,068	411,525,511	4,069,884	96,826,269	4,071,790	97,239,647
\$200,000 under \$500,000	1,006,366	291,897,753	2,026,496	945,461	40,124,010	60,905	384,708	1,006,364	249,422,429	1,005,593	73,864,680	1,006,366	74,629,647
\$500,000 under \$1,000,000	178,230	120,248,729	-	164,040	13,561,419	14,190	90,297	178,126	106,625,346	178,062	36,001,727	178,230	36,315,904
\$1,000,000 or more	86,914	227,263,701	-	80,281	23,955,015	6,618	41,492	86,837	203,457,268	86,818	71,059,179	86,914	71,539,681
Non-taxable returns, total.....	28,965,338	181,773,174	146,790,839	1,991,925	33,383,969	26,032,170	129,540,164	5,397,128	16,514,834	-	-	-	-

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly										Total income tax		
	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns		Amount		Number of returns
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>All returns, total</b>	<b>49,036,410</b>	<b>2,825,247,095</b>	<b>372,902,416</b>	<b>23,147,650</b>	<b>397,800,350</b>	<b>25,519,898</b>	<b>174,459,656</b>	<b>42,683,363</b>	<b>1,955,214,417</b>	<b>41,335,929</b>	<b>423,453,900</b>	<b>41,345,536</b>	<b>425,177,792</b>
No adjusted gross income	368,862	-36,706,527	2,658,669	-	-	-	-	-	-	632	95	3,011	71,644
\$1 under \$5,000	895,028	2,363,250	6,501,800	68,200	815,607	825,828	5,894,234	-	-	-	-	-	-
\$5,000 under \$10,000	2,008,742	15,614,003	14,503,092	125,206	1,620,334	1,883,535	13,061,328	-	-	-	-	-	-
\$10,000 under \$15,000	3,025,544	38,159,345	21,529,461	290,856	3,349,772	2,734,688	19,245,562	3,146	117,726	2,388	10,271	2,472	10,853
\$15,000 under \$20,000	3,352,317	58,767,083	24,277,180	437,429	4,978,382	2,914,889	20,332,363	2,687,089	11,248,825	1,946,527	1,368,167	1,947,189	1,370,854
\$20,000 under \$25,000	3,428,500	77,094,743	25,789,451	609,456	7,332,270	2,817,044	19,365,669	3,230,906	25,777,979	2,775,678	2,775,678	2,775,678	2,775,678
\$25,000 under \$30,000	3,139,578	86,461,928	24,003,425	703,391	8,081,839	2,436,187	16,515,832	3,076,695	38,223,265	3,049,577	5,615,562	3,049,577	5,615,562
\$30,000 under \$40,000	6,234,064	218,397,979	48,198,518	1,916,749	22,112,233	4,317,315	28,950,737	6,185,501	118,363,619	6,184,213	17,473,826	6,184,213	17,473,826
\$40,000 under \$50,000	6,106,204	273,739,341	48,214,568	2,679,510	34,420,647	3,276,695	21,619,162	6,082,046	169,599,751	6,082,271	25,107,004	6,083,375	25,116,717
\$50,000 under \$75,000	11,055,104	674,355,441	86,524,627	7,638,809	101,190,624	3,416,286	23,066,893	11,041,951	461,718,208	11,038,107	75,770,754	11,038,759	75,810,929
\$75,000 under \$100,000	4,733,599	404,086,335	37,786,967	4,108,373	69,505,915	625,226	4,320,242	4,727,877	292,537,791	4,722,932	57,593,915	4,724,466	57,654,340
\$100,000 under \$200,000	3,593,275	488,492,198	27,936,188	3,326,523	78,594,936	256,752	1,809,744	3,581,179	360,271,680	3,579,604	83,467,704	3,580,795	83,768,455
\$200,000 under \$500,000	881,428	255,105,311	1,998,772	832,978	34,973,796	48,452	332,493	880,611	217,892,112	880,317	84,127,722	880,912	84,720,691
\$500,000 under \$1,000,000	153,828	103,574,973	-	142,156	11,623,122	11,672	79,363	153,673	91,911,564	153,577	31,055,965	153,718	31,315,513
\$1,000,000 or more	72,398	185,541,682	-	67,017	19,201,913	5,319	36,035	72,236	166,444,898	72,214	58,167,640	72,275	58,553,364
<b>Taxable returns, total</b>	<b>41,345,636</b>	<b>2,767,450,522</b>	<b>308,550,475</b>	<b>22,079,350</b>	<b>380,149,147</b>	<b>19,363,275</b>	<b>131,625,659</b>	<b>41,329,000</b>	<b>1,950,399,284</b>	<b>41,335,929</b>	<b>423,453,900</b>	<b>41,345,636</b>	<b>425,177,792</b>
No adjusted gross income	3,011	-3,526,528	26,835	-	-	-	-	-	-	632	95	3,011	71,644
\$1 under \$5,000	2,472	-6,490	12,461	11,280	18,897	11,192	18,731	-	-	-	-	-	-
\$5,000 under \$10,000	6,705	47,391	17,973	24	1,737	6,680	26,716	3,146	117,726	5,630	4,084	6,705	5,482
\$10,000 under \$15,000	842,276	11,491,011	4,245,280	26,912	290,707	815,364	5,891,795	838,103	1,141,667	842,264	370,318	842,276	370,419
\$15,000 under \$20,000	1,947,189	34,384,060	10,420,398	193,291	1,792,187	1,753,868	12,686,877	1,946,527	9,860,718	1,946,527	1,368,167	1,947,189	1,370,854
\$20,000 under \$25,000	2,775,736	62,928,939	18,270,108	406,412	4,079,126	2,369,324	16,429,313	2,775,678	24,155,447	2,775,678	3,310,872	2,775,736	3,310,872
\$25,000 under \$30,000	3,049,605	84,075,530	22,869,729	381,773	6,696,558	2,471,831	18,395,602	3,049,577	38,223,265	3,049,577	5,615,562	3,049,605	5,615,562
\$30,000 under \$40,000	6,184,313	216,690,720	48,695,259	1,869,577	20,879,627	4,314,737	26,932,698	6,183,960	118,245,219	6,184,213	17,473,826	6,184,313	17,477,114
\$40,000 under \$50,000	6,093,375	272,732,524	47,995,282	2,861,283	33,785,559	3,222,091	21,588,988	6,092,957	169,384,451	6,092,271	25,107,004	6,093,375	25,116,717
\$50,000 under \$75,000	11,038,759	673,384,624	88,391,714	7,622,466	100,250,124	3,416,294	23,066,879	11,038,107	461,656,743	11,038,107	75,770,754	11,038,759	75,810,929
\$75,000 under \$100,000	4,724,496	403,324,078	37,692,367	4,099,985	68,898,155	624,511	4,315,559	4,724,007	292,427,311	4,722,932	57,593,915	4,724,496	57,654,340
\$100,000 under \$200,000	3,590,795	489,142,354	27,915,440	3,324,859	78,270,975	255,936	1,804,399	3,580,230	360,163,885	3,579,604	83,467,704	3,580,795	83,768,455
\$200,000 under \$500,000	880,912	254,958,411	1,997,618	832,481	34,801,446	48,431	332,353	880,494	217,871,862	880,317	64,127,722	880,912	64,720,691
\$500,000 under \$1,000,000	153,718	103,500,333	-	142,049	11,535,483	11,669	79,342	153,642	91,899,215	153,577	31,055,965	153,718	31,315,513
\$1,000,000 or more	72,275	185,312,595	-	66,957	18,907,517	5,318	36,028	72,227	166,338,324	72,214	58,167,640	72,275	58,553,364
<b>Nontaxable returns, total</b>	<b>7,690,774</b>	<b>57,796,573</b>	<b>64,351,941</b>	<b>1,060,300</b>	<b>17,651,803</b>	<b>6,256,622</b>	<b>42,834,597</b>	<b>1,354,363</b>	<b>4,215,133</b>	-	-	-	-

Footnotes at end of table

**Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses										Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
<b>All returns, total.....</b>	<b>18,294,546</b>	<b>396,439,360</b>	<b>105,304,038</b>	<b>3,105,113</b>	<b>36,228,987</b>	<b>15,049,146</b>	<b>82,883,086</b>	<b>12,350,795</b>	<b>207,714,362</b>	<b>8,993,415</b>	<b>36,056,896</b>	<b>8,998,667</b>
No adjusted gross income.....	96,555	-5,626,642	442,454	-	-	-	-	-	-	-	-	-
\$1 under \$5,000.....	1,893,230	4,780,927	9,906,784	28,321	287,410	1,658,725	9,125,904	22,054	24,456	22,054	85	2,824
\$5,000 under \$10,000.....	3,082,525	23,586,404	17,846,517	54,920	393,145	3,015,220	16,574,596	319,481	624,527	307,498	91,889	307,498
\$10,000 under \$15,000.....	3,475,447	43,416,712	20,445,450	138,948	1,061,149	3,335,257	18,548,194	2,256,650	5,829,702	623,983	402,661	623,983
\$15,000 under \$20,000.....	2,933,617	45,780,628	15,784,518	202,599	1,646,361	2,426,399	13,409,213	2,492,489	15,252,794	1,020,601	966,736	1,020,601
\$20,000 under \$25,000.....	2,058,064	46,078,824	11,943,096	280,611	2,167,240	1,792,834	9,881,551	2,035,682	22,350,008	1,802,178	2,578,101	1,802,178
\$25,000 under \$30,000.....	1,411,579	39,288,519	8,102,329	347,491	3,223,200	1,092,649	5,964,481	1,425,287	22,057,318	1,420,902	3,195,950	1,421,898
\$30,000 under \$40,000.....	1,978,646	64,912,539	10,753,711	783,028	7,345,451	1,102,189	6,086,281	1,805,744	40,795,913	1,862,984	6,259,435	1,862,991
\$40,000 under \$50,000.....	866,423	38,444,258	4,665,684	499,652	5,604,512	366,771	2,047,511	865,312	26,127,476	864,951	4,293,054	866,410
\$50,000 under \$75,000.....	790,373	46,340,380	4,268,324	557,361	7,024,428	233,012	1,302,080	790,262	33,761,970	789,187	6,421,337	790,265
\$75,000 under \$100,000.....	129,774	11,027,265	643,648	114,577	1,793,849	15,196	86,979	129,755	8,503,706	129,762	1,904,972	129,763
\$100,000 under \$200,000.....	109,390	14,303,186	487,749	101,641	2,480,549	7,749	41,442	109,313	11,312,391	109,148	2,865,912	109,351
\$200,000 under \$500,000.....	29,823	8,652,937	15,894	27,569	1,263,865	2,254	11,233	29,721	7,370,492	29,711	2,319,897	29,767
\$500,000 under \$1,000,000.....	5,452	3,710,222	-	5,020	470,703	432	2,347	5,433	3,241,758	5,431	1,117,790	5,443
\$1,000,000 or more.....	3,649	11,934,202	-	3,378	1,485,016	258	1,274	3,633	10,462,450	3,629	3,625,395	3,641
<b>Taxable returns, total.....</b>	<b>8,998,667</b>	<b>306,225,640</b>	<b>45,896,361</b>	<b>2,806,364</b>	<b>32,507,608</b>	<b>6,149,355</b>	<b>32,285,409</b>	<b>8,992,368</b>	<b>196,301,603</b>	<b>8,993,415</b>	<b>36,056,896</b>	<b>8,998,667</b>
No adjusted gross income.....	2,824	-710,179	15,620	-	-	-	-	-	-	-	-	-
\$1 under \$5,000.....	22,054	87,658	114,303	3,146	339	16,333	48,540	22,054	24,456	22,054	85	2,824
\$5,000 under \$10,000.....	307,498	2,534,518	811,298	16,946	50,090	278,168	1,063,721	306,258	612,724	307,498	91,889	307,498
\$10,000 under \$15,000.....	623,983	7,881,294	2,298,291	55,725	229,838	587,016	2,631,214	623,983	2,771,951	623,983	402,661	623,983
\$15,000 under \$20,000.....	1,020,601	4,490,714	4,490,714	120,604	738,316	895,918	4,568,657	1,020,601	8,523,962	1,020,601	966,736	1,020,601
\$20,000 under \$25,000.....	1,802,178	40,650,430	9,644,669	219,199	1,691,317	1,578,960	8,450,752	1,802,178	20,863,662	1,802,178	2,578,101	1,802,178
\$25,000 under \$30,000.....	1,421,898	38,753,945	7,886,520	332,194	2,882,112	1,088,465	5,939,270	1,420,902	22,047,571	1,420,902	3,195,950	1,421,898
\$30,000 under \$40,000.....	1,862,991	64,357,551	10,696,233	750,130	6,890,100	1,099,429	6,070,415	1,862,984	40,740,883	1,862,984	6,259,435	1,862,991
\$40,000 under \$50,000.....	866,410	38,443,701	4,665,407	499,639	5,603,623	366,771	2,047,511	865,308	26,127,476	864,951	4,293,054	866,410
\$50,000 under \$75,000.....	790,265	46,340,380	4,265,653	557,253	7,014,187	233,012	1,302,080	790,262	33,761,970	789,187	6,421,337	790,265
\$75,000 under \$100,000.....	129,763	11,026,437	643,620	114,567	1,792,543	15,196	86,979	129,755	8,503,706	129,762	1,904,972	129,763
\$100,000 under \$200,000.....	109,351	14,296,070	487,634	101,602	2,472,817	7,749	41,442	109,306	11,311,749	109,148	2,865,912	109,351
\$200,000 under \$500,000.....	29,767	8,636,488	15,971	27,517	1,241,337	2,250	11,217	29,715	7,368,746	29,711	2,319,897	29,767
\$500,000 under \$1,000,000.....	5,443	3,704,039	-	5,013	464,432	430	2,339	5,430	3,240,244	5,431	1,117,790	5,443
\$1,000,000 or more.....	3,641	11,877,000	-	3,369	1,436,537	257	1,271	3,631	10,452,603	3,629	3,625,395	3,641
<b>Non-taxable returns, total.....</b>	<b>9,295,879</b>	<b>90,213,720</b>	<b>59,407,678</b>	<b>298,748</b>	<b>3,719,379</b>	<b>8,899,791</b>	<b>50,597,678</b>	<b>3,358,427</b>	<b>11,412,759</b>	<b>-</b>	<b>-</b>	<b>-</b>

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons													
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	50,887,371	967,667,160	106,303,032	7,754,954	93,346,097	42,653,693	156,241,889	39,578,134	650,897,607	38,903,774	126,617,660	38,908,686	127,032,374	
No adjusted gross income	478,723	-12,720,479	-	-	-	-	-	-	-	-	-	-	-	
\$1 under \$5,000	12,057,873	30,260,851	12,077,847	122,243	1,076,116	11,935,630	33,091,141	4,014,084	2,285,207	3,900,654	375,644	3,902,994	377,113	
\$5,000 under \$10,000	8,891,138	65,402,958	18,067,637	339,070	3,076,329	8,552,068	34,186,140	6,420,758	13,653,796	6,024,519	1,999,773	6,024,533	2,002,376	
\$10,000 under \$15,000	7,061,097	87,741,385	17,557,307	500,669	4,799,425	6,560,427	26,545,892	6,896,033	40,051,963	6,789,945	5,951,632	6,789,987	5,951,751	
\$15,000 under \$20,000	5,399,698	93,870,603	13,842,211	575,826	5,588,227	4,823,873	19,357,018	5,327,549	55,987,489	5,273,215	8,352,013	5,273,215	8,352,032	
\$20,000 under \$25,000	4,485,535	100,226,653	11,526,879	666,764	5,268,665	3,818,771	15,156,411	4,469,111	68,443,315	4,467,611	10,255,813	4,467,615	10,256,221	
\$25,000 under \$30,000	3,266,705	89,449,797	8,332,398	738,645	6,440,641	2,528,060	10,086,638	3,245,596	64,846,264	3,245,433	9,707,498	3,246,437	9,709,017	
\$30,000 under \$40,000	4,267,628	147,180,723	11,169,183	1,517,606	14,086,190	2,750,022	10,951,439	4,248,041	111,396,978	4,247,503	18,655,384	4,247,590	18,655,792	
\$40,000 under \$50,000	2,126,133	94,454,998	5,510,887	1,076,088	11,085,179	1,048,045	4,225,338	2,115,078	73,636,050	2,114,897	14,219,954	2,114,897	14,221,434	
\$50,000 under \$75,000	1,833,545	107,644,456	4,918,683	1,322,073	16,514,109	511,473	2,120,884	1,825,551	84,272,748	1,824,519	18,007,520	1,824,519	18,021,932	
\$75,000 under \$100,000	511,116	43,392,050	1,363,245	428,298	7,696,482	82,818	343,571	509,093	34,000,281	508,733	8,108,553	509,105	8,142,672	
\$100,000 under \$200,000	382,187	49,235,096	856,466	353,044	8,239,130	29,143	123,645	381,547	40,050,520	381,132	10,492,682	381,644	10,574,720	
\$200,000 under \$500,000	95,885	28,359,268	12,937	85,658	4,148,133	10,227	41,150	95,650	24,185,387	95,566	7,417,061	95,687	7,564,591	
\$500,000 under \$1,000,000	19,094	13,061,898	-	17,001	1,584,584	2,093	8,625	19,058	11,488,100	19,054	3,827,982	19,069	3,869,674	
\$1,000,000 or more	11,012	30,107,102	-	9,969	3,542,886	1,043	4,197	10,985	26,569,631	10,975	9,246,144	10,997	9,325,389	
Taxable returns, total.....	38,908,686	933,904,279	83,271,812	7,130,077	81,333,311	31,777,936	120,134,000	38,898,796	650,010,664	38,903,774	126,617,660	38,908,686	127,032,374	
No adjusted gross income	673	-770,246	1,755	-	-	-	-	-	-	-	-	-	-	
\$1 under \$5,000	3,902,994	10,857,762	10,619	18,829	30,081	3,894,165	8,576,794	3,897,508	2,264,911	3,900,654	375,644	3,902,994	377,113	
\$5,000 under \$10,000	6,024,533	47,460,690	10,073,264	118,316	592,134	5,906,218	23,336,942	6,021,372	13,459,439	6,024,519	1,999,773	6,024,533	2,002,376	
\$10,000 under \$15,000	6,789,987	84,485,476	16,392,109	365,439	2,375,767	6,424,548	26,008,767	6,789,945	39,710,429	6,789,945	5,951,632	6,789,987	5,951,751	
\$15,000 under \$20,000	5,273,215	91,739,978	13,311,114	500,491	3,591,743	4,772,724	19,156,491	5,273,215	55,680,630	5,273,215	8,352,013	5,273,215	8,352,032	
\$20,000 under \$25,000	4,467,611	99,942,732	11,481,994	650,083	4,736,370	3,817,533	15,150,406	4,467,611	68,474,060	4,467,611	10,255,813	4,467,615	10,256,221	
\$25,000 under \$30,000	3,245,437	88,862,599	8,279,228	717,539	5,654,559	2,527,899	10,086,008	3,245,433	64,842,892	3,245,433	9,707,498	3,246,437	9,709,017	
\$30,000 under \$40,000	4,247,590	146,492,188	11,116,364	1,497,575	13,035,490	2,750,015	10,951,412	4,247,503	111,395,075	4,247,503	18,655,384	4,247,590	18,655,792	
\$40,000 under \$50,000	2,114,897	93,956,642	5,481,013	1,066,852	10,610,720	1,048,045	4,225,339	2,114,897	73,632,220	2,114,897	14,219,954	2,114,897	14,221,434	
\$50,000 under \$75,000	1,825,240	107,154,337	4,897,902	1,313,768	15,870,734	511,472	2,120,880	1,825,030	84,266,822	1,824,519	18,007,520	1,825,240	18,021,932	
\$75,000 under \$100,000	509,105	43,236,989	1,358,216	426,287	7,535,383	82,818	343,571	509,091	34,000,261	508,733	8,108,553	509,105	8,142,672	
\$100,000 under \$200,000	381,644	49,162,804	855,326	352,501	8,139,085	29,143	123,645	381,532	40,049,877	381,132	10,492,682	381,644	10,574,720	
\$200,000 under \$500,000	95,687	28,302,854	12,908	85,463	4,081,228	10,224	41,138	95,625	24,181,821	95,566	7,417,061	95,687	7,564,591	
\$500,000 under \$1,000,000	19,069	13,045,357	-	16,978	1,561,504	2,091	8,617	19,054	11,485,887	19,054	3,827,982	19,069	3,869,674	
\$1,000,000 or more	10,997	30,074,117	-	9,955	3,510,962	1,042	4,193	10,980	26,566,341	10,975	9,246,144	10,997	9,325,389	
Nontaxable returns, total.....	11,978,685	33,762,881	23,031,220	624,877	12,012,787	10,875,757	36,107,889	679,337	886,943	-	-	-	-	

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	118,218,327	4,189,353,615	49,036,410	2,825,247,095	2,627,963	72,109,030
Salaries and wages	101,138,551	3,201,456,569	42,128,701	2,120,631,499	2,309,585	57,702,991
Taxable interest	67,028,830	154,780,536	36,467,551	95,975,086	1,151,037	2,850,062
Tax-exempt interest	5,006,129	48,518,428	3,040,110	31,025,156	73,390	1,330,606
Dividends	26,214,195	94,592,325	15,262,819	58,971,224	381,365	1,853,894
State income tax refunds	18,261,317	12,235,548	12,817,552	9,143,070	475,863	241,619
Alimony received	427,060	4,339,781	33,561	160,222	9,000	136,321
Business or profession:						
Net income	12,217,261	191,809,620	8,218,125	148,647,483	219,001	6,332,270
Net loss	3,955,590	22,468,293	2,794,603	16,158,033	80,830	617,931
Sales of capital assets						
Net gain in AGI	14,829,385	180,130,459	8,846,208	132,381,102	203,777	5,058,675
Net loss in AGI	5,133,540	9,715,254	3,101,581	6,140,016	91,729	114,179
Sales of property other than capital assets	1,777,233	-3,010,038	1,275,058	-1,177,633	34,331	-234,946
Taxable IRA distributions	5,255,882	37,316,169	3,402,433	26,465,470	69,754	525,554
Pensions and annuities in AGI	18,414,801	221,053,405	11,109,803	151,068,656	237,501	2,767,967
Rent and royalty						
Net income	5,799,815	45,512,212	3,985,160	34,167,653	88,903	729,977
Net loss	5,448,459	31,627,850	3,785,013	22,858,079	63,030	381,246
Farm rental income less loss	619,509	3,304,344	391,578	2,072,675	3,661	33,586
Partnership and S Corporation net income less loss	5,621,693	125,752,478	4,014,104	105,887,085	95,605	1,820,234
Estate and trust net income less loss	547,634	6,054,015	270,411	2,589,420	3,651	232,143
Farm net income less loss	2,219,244	-7,849,641	1,784,615	-6,324,857	33,591	-128,476
Unemployment compensation	7,985,322	19,336,423	4,061,812	10,648,681	132,323	406,176
Social security benefits in AGI	6,598,033	45,715,361	4,406,897	33,578,473	106,976	728,860
Other income less loss	4,623,440	15,518,118	2,960,370	11,314,598	70,555	429,060
Total statutory adjustments	18,208,887	41,139,577	11,649,444	29,531,855	336,649	778,509
Primary IRA payments	3,889,574	5,944,655	2,025,650	3,091,716	48,176	74,207
Secondary IRA payments	1,661,103	2,393,359	1,661,103	2,393,359	-	-
Payments to a Keogh plan	1,032,102	8,734,145	833,180	7,279,954	13,634	101,121
Deduction for self-employment tax	12,849,084	13,341,810	8,801,005	10,314,273	240,856	243,818
Self-employed health insurance deduction	3,011,145	2,801,145	2,178,079	2,140,656	34,294	22,273
Moving expenses adjustment	879,626	1,720,092	517,617	1,166,304	18,814	31,416
Total itemized deductions	34,007,717	527,374,034	23,147,650	397,800,950	946,900	9,225,743
Medical and dental expenses deduction	5,351,066	26,964,295	3,212,569	12,306,110	127,608	361,983
Taxes paid deduction	33,530,277	188,643,888	23,015,772	147,064,389	917,514	3,458,247
Interest paid deduction	28,704,826	215,077,974	20,865,800	169,080,552	668,447	3,542,996
Contributions deduction	30,540,637	74,991,519	21,380,088	58,413,420	755,322	1,423,932
Casualty or theft loss deduction	152,270	1,775,977	74,555	1,239,655	4,214	31,708
Total miscellaneous deductions	8,533,254	35,477,619	5,428,875	22,955,721	203,753	619,927
Basic standard deduction	83,222,737	401,265,344	25,519,898	166,994,492	1,587,910	5,160,044
Additional standard deduction	10,809,600	12,319,288	5,746,953	7,465,164	90,038	68,457
Taxable income	94,612,292	2,813,826,386	42,683,363	1,955,214,417	2,298,299	53,954,377
Total tax credits	15,240,064	10,040,198	7,484,061	5,762,662	82,684	176,157
Child care credit	5,964,253	2,517,962	4,071,984	1,680,473	49,144	22,498
Credit for the elderly or disabled	251,524	48,028	73,244	16,738	-	-
Foreign tax credit	1,730,566	2,965,313	1,080,311	2,199,178	30,024	117,660
Earned income credit used to offset income						
tax before credits	7,850,841	3,145,736	2,203,397	824,420	-	-
Minimum tax credit	106,592	468,755	77,199	369,903	2,015	13,179
General business credit	267,527	702,906	200,660	547,346	2,086	20,494
Nonconventional source fuel credit	25,851	33,642	19,421	28,355	1,192	1,763
Income tax after credits	89,233,118	586,128,456	41,335,929	423,453,900	2,292,308	12,041,079
Alternative minimum tax	414,106	2,290,576	272,837	1,723,893	25,067	87,717
Total income tax	89,252,989	588,419,030	41,345,636	425,177,792	2,294,323	12,128,796
Total tax liability	91,473,653	615,806,186	42,449,563	446,198,962	2,338,314	12,681,338
Total tax payments	108,241,729	644,175,500	46,030,371	452,105,841	2,418,672	12,421,504
Income tax withheld	102,436,220	495,484,153	43,321,463	339,274,736	2,309,898	10,601,214
Estimated tax payments	11,903,582	122,489,252	7,219,174	92,799,573	171,309	2,856,765
Overpayment refunded	82,744,440	104,537,379	30,783,354	52,069,470	1,386,815	1,086,362
Tax due at time of filing	29,734,331	71,153,015	15,661,945	51,745,348	1,101,615	1,847,001

Footnotes at end of table

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,551,213	320,712,716	115,370	3,617,614	50,887,371	967,667,160
Salaries and wages	14,705,138	286,625,508	86,827	1,926,314	41,908,301	734,570,256
Taxable interest	4,175,750	3,881,505	85,615	461,822	25,148,877	51,612,062
Tax-exempt interest	136,365	825,165	3,332	48,706	1,752,932	15,288,796
Dividends	1,065,887	1,959,379	35,530	104,245	9,468,595	31,703,582
State income tax refunds	1,246,804	724,895	30,927	17,432	3,690,172	2,108,532
Alimony received	175,325	1,889,704	-	-	209,174	2,153,534
Business or profession						
Net income	910,641	9,309,916	*9,110	*22,247	2,860,385	30,197,703
Net loss	204,000	982,424	*3,665	*43,257	872,492	4,664,648
Sales of capital assets						
Net gain in AGI	544,770	4,407,804	21,625	146,524	5,213,004	38,136,353
Net loss in AGI	218,913	378,040	6,242	5,215	1,715,075	3,077,804
Sales of property other than capital assets	55,043	-213,468	2,737	-11,926	410,064	-1,372,065
Taxable IRA distributions	220,009	1,125,619	18,095	168,855	1,545,591	9,030,670
Pensions and annuities in AGI	926,688	8,009,993	23,578	622,091	6,117,031	58,584,339
Rent and royalty						
Net income	221,950	1,253,480	8,469	21,435	1,495,332	9,339,666
Net loss*	307,943	1,662,194	11,567	32,631	1,280,906	6,693,701
Farm rental income less loss	11,834	30,779	-	-	212,436	1,167,304
Partnership and S Corporation net income less loss	206,315	2,939,132	4,476	92,146	1,301,193	15,013,881
Estate and trust net income less loss	25,372	350,984	*1,320	*46,206	2,486,880	2,835,262
Farm net income less loss	41,165	-230,776	*1,146	*5,250	358,726	-1,160,282
Unemployment compensation	1,441,365	3,113,787	*3,059	*32,764	5,166,984	1,566,948
Social security benefits in AGI	143,062	699,051	17,308	85,340	1,923,990	10,623,638
Other income less loss	261,699	748,205	6,090	28,036	1,324,726	2,998,219
Total statutory adjustments	1,258,206	2,004,523	12,402	28,014	4,952,187	8,796,676
Primary IRA payments	242,750	342,089	*365	*730	1,572,633	2,435,912
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	21,490	222,715	*3	*6	163,795	1,130,348
Deduction for self-employment tax	906,643	649,946	6,102	971	2,894,478	2,132,802
Self-employed health insurance deduction	140,462	95,517	*3,278	*827	655,032	341,872
Moving expenses adjustment	48,398	76,492	*3,115	*10,275	291,681	435,605
Total itemized deductions	2,123,451	26,339,658	34,762	661,586	7,754,954	93,346,097
Medical and dental expenses deduction	409,311	1,156,488	*8,602	*50,155	1,592,976	13,089,559
Taxes paid deduction	2,106,113	8,219,433	34,762	173,201	7,456,116	29,728,618
Interest paid deduction	1,858,320	12,098,741	31,599	236,513	5,280,662	30,119,172
Contributions deduction	1,915,236	2,643,908	30,109	177,090	6,459,881	12,333,172
Casualty or theft loss deduction	28,169	213,693	-	-	45,333	290,921
Total miscellaneous deductions	679,434	2,253,445	*9,768	*31,707	2,211,425	9,416,820
Basic standard deduction	13,382,346	76,860,201	78,889	514,995	42,653,693	151,735,612
Additional standard deduction	287,390	273,027	*8,484	*6,363	4,676,735	4,506,277
Taxable income	9,976,401	151,797,782	76,106	1,962,203	39,578,134	650,897,807
Total tax credits	5,595,271	3,033,223	28,249	16,218	2,049,799	1,051,937
Child care credit	1,775,310	782,873	*6,567	*6,626	61,246	25,493
Credit for the elderly or disabled	*12,585	*1,601	*1,238	*171	164,457	29,518
Foreign tax credit	47,573	89,570	1,117	90	571,542	558,815
Earned income credit used to offset income tax before credits	4,440,690	2,128,145	*22,455	*9,139	1,184,299	184,032
Minimum tax credit	6,697	10,902	*9	*31	20,672	74,740
General business credit	9,699	18,327	*9	*113	55,073	116,628
Nonconventional source fuel credit	*6	*142	*9	*48	5,222	3,334
Income tax after credits	6,645,117	23,648,775	55,990	367,042	38,903,774	126,617,660
Alternative minimum tax	24,235	60,707	*410	*3,545	91,557	414,713
Total income tax	6,648,354	23,709,482	55,990	370,587	38,908,686	127,032,374
Total tax liability	6,793,711	24,676,291	59,141	374,832	39,832,924	131,874,763
Total tax payments	14,233,997	36,979,471	90,299	407,366	45,468,390	142,261,319
Income tax withheld	14,023,473	33,985,722	86,032	283,180	42,695,355	113,330,302
Estimated tax payments	344,963	2,414,183	12,731	108,266	4,155,416	24,310,466
Overpayment refunded	14,247,740	27,506,656	82,291	151,663	36,244,240	23,723,227
Tax due at time of filing	1,093,186	2,113,044	23,079	59,264	11,854,506	15,388,357

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income  
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	118,218,327	4,189,353,615	101,138,551	3,201,456,589	67,028,830	154,780,536	5,006,129	48,518,428	26,214,195	94,592,325	18,261,317	12,235,548
No adjusted gross income	944,141	-55,253,648	313,169	7,018,867	577,655	3,858,235	57,486	900,532	259,249	1,063,112	51,689	109,423
\$1 under \$5,000	14,646,131	37,604,828	11,808,697	32,697,088	5,032,706	2,563,059	149,163	312,366	1,820,014	1,483,207	86,015	27,092
\$5,000 under \$10,000	13,982,404	104,603,365	11,236,571	78,275,001	4,844,496	6,065,788	193,946	993,240	1,538,487	2,458,591	177,038	66,076
\$10,000 under \$15,000	13,562,088	169,317,443	10,831,165	126,644,313	5,400,204	9,295,208	262,021	975,005	1,710,482	3,140,806	344,258	131,098
\$15,000 under \$20,000	11,385,632	198,418,324	9,364,779	151,480,439	5,215,647	10,335,147	236,605	1,315,883	1,692,300	3,327,617	562,488	186,704
\$20,000 under \$25,000	9,970,099	223,400,219	8,751,394	182,784,795	4,912,925	7,407,192	185,743	750,411	1,494,684	2,959,098	696,452	257,320
\$25,000 under \$30,000	7,847,862	215,200,244	6,925,369	174,597,011	4,381,041	6,499,244	256,330	1,671,886	1,468,569	3,039,781	890,797	357,976
\$30,000 under \$40,000	12,360,339	430,481,242	11,335,629	363,702,906	8,087,061	11,829,380	408,731	2,418,688	2,645,327	4,957,079	1,391,120	951,281
\$40,000 under \$50,000	9,098,760	408,638,597	8,335,206	338,901,890	6,900,870	10,511,240	451,685	2,189,352	2,395,630	5,127,801	2,509,984	1,097,677
\$50,000 under \$75,000	13,679,023	828,349,278	12,540,311	685,128,754	11,567,477	20,189,527	932,802	6,049,959	4,769,101	12,889,694	5,443,783	2,725,174
\$75,000 under \$100,000	5,374,489	458,505,650	4,943,158	371,176,609	9,902,474	12,112,166	556,831	4,378,695	2,707,465	8,228,353	2,588,804	1,618,548
\$100,000 under \$200,000	4,074,852	532,030,480	3,664,279	384,652,866	3,902,507	18,491,942	785,123	8,403,476	2,672,051	15,334,824	1,905,073	1,923,120
\$200,000 under \$500,000	1,007,136	292,117,517	862,301	174,550,717	991,868	13,033,311	376,382	7,509,534	811,619	11,203,463	472,878	1,217,568
\$500,000 under \$1,000,000	178,374	120,347,093	151,390	60,203,950	176,965	6,376,459	95,776	3,774,664	158,269	5,841,177	90,110	537,937
\$1,000,000 or more	86,998	227,582,987	75,113	70,641,263	86,577	16,212,659	57,483	6,904,738	80,930	13,739,752	48,828	1,028,556
Taxable returns, total.....	89,252,989	4,007,590,441	77,749,665	3,009,986,778	58,877,861	141,385,412	4,622,276	45,114,932	23,832,913	89,028,724	17,511,423	11,781,756
No adjusted gross income	6,507	-5,006,953	2,391	327,352	5,470	612,292	1,092	79,022	4,126	170,694	1,107	8,876
\$1 under \$5,000	3,927,520	10,951,910	2,920,582	8,403,129	2,863,742	1,093,348	78,140	64,935	1,139,547	715,293	*10,024	*1,154
\$5,000 under \$10,000	6,338,735	50,042,599	5,321,441	39,041,609	2,563,958	3,027,008	83,085	142,734	771,788	1,245,413	58,533	19,971
\$10,000 under \$15,000	8,256,245	103,857,781	6,455,031	74,821,395	3,762,883	6,883,263	192,333	551,559	1,244,447	2,282,378	185,956	71,009
\$15,000 under \$20,000	8,241,006	144,465,686	6,506,990	105,019,108	4,310,743	9,280,485	219,244	1,173,582	1,470,910	2,979,572	406,099	115,742
\$20,000 under \$25,000	9,045,529	203,420,100	7,903,801	165,513,368	4,540,281	6,970,808	175,465	652,134	1,399,498	2,737,305	605,093	220,801
\$25,000 under \$30,000	7,716,940	211,592,075	6,823,262	171,956,166	4,302,067	6,312,265	248,503	1,598,481	1,447,322	2,961,412	850,892	334,067
\$30,000 under \$40,000	12,294,895	427,540,458	11,284,447	362,138,962	8,019,572	11,425,128	388,932	2,234,663	2,804,752	4,616,555	2,367,831	932,161
\$40,000 under \$50,000	9,064,682	405,132,868	8,315,020	337,925,995	6,869,709	10,256,783	444,621	2,063,730	2,381,629	4,958,860	2,468,589	1,073,570
\$50,000 under \$75,000	13,654,264	826,682,001	12,528,140	684,409,314	11,545,824	20,026,801	925,908	5,843,625	4,751,355	12,391,877	5,428,307	2,686,075
\$75,000 under \$100,000	5,363,365	457,587,504	4,937,633	370,726,405	9,939,710	11,826,333	552,068	4,275,324	2,697,639	8,128,600	1,614,994	1,614,994
\$100,000 under \$200,000	4,071,790	531,603,228	3,862,823	384,417,684	3,899,447	19,392,230	783,683	8,293,350	2,689,892	15,236,660	1,904,642	1,919,860
\$200,000 under \$500,000	1,006,366	291,897,753	861,928	174,490,081	991,153	12,939,601	376,079	7,473,275	811,010	11,152,511	472,639	1,213,953
\$500,000 under \$1,000,000	178,230	120,248,729	151,325	60,188,646	178,826	6,332,411	95,718	3,768,323	158,145	5,802,894	90,054	535,843
\$1,000,000 or more	86,914	227,283,701	75,050	70,609,387	86,498	16,006,655	57,443	6,900,195	80,953	13,649,899	48,792	1,023,878
Nontaxable returns, total.....	28,965,338	181,773,174	23,388,086	191,469,791	8,150,989	13,395,124	383,953	3,403,496	2,581,282	5,562,601	749,894	453,792

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on sample-money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received			Business or profession			Net loss			Capital gain distributions reported on Form 1040			Sales of capital assets reported on Schedule D		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total.....	427,060	4,339,781	12,217,261	191,809,620	3,955,590	22,466,293	4,678,363	3,657,121	10,151,022	176,473,339	5,133,540	9,715,254			
No adjusted gross income	2,078	16,659	125,976	1,590,767	310,895	5,227,254	15,588	12,083	122,971	5,822,336	196,886	443,441			
\$1 under \$5,000	12,340	53,286	1,020,276	2,737,046	120,333	641,314	569,689	290,872	455,878	835,236	336,878	563,111			
\$5,000 under \$10,000	37,542	164,430	1,414,667	8,120,694	197,948	955,036	249,884	141,470	550,702	1,284,296	315,105	587,093			
\$10,000 under \$15,000	76,122	433,787	1,152,228	9,362,248	239,902	1,182,300	218,094	189,508	586,083	1,680,060	330,069	646,069			
\$15,000 under \$20,000	55,319	371,727	983,371	9,372,282	255,084	1,048,185	249,458	161,638	539,373	1,936,916	323,469	597,181			
\$20,000 under \$25,000	44,118	347,805	867,791	8,077,725	263,982	1,180,228	234,221	168,055	544,455	2,146,875	307,132	552,033			
\$25,000 under \$30,000	39,299	365,540	716,416	7,883,153	270,520	1,196,416	244,649	189,480	498,044	1,893,480	275,321	504,695			
\$30,000 under \$40,000	67,288	614,055	1,311,664	13,835,902	518,435	2,089,789	504,607	313,059	974,537	4,081,217	485,770	894,607			
\$40,000 under \$50,000	39,551	465,968	1,112,910	12,932,607	445,520	1,683,725	472,340	291,735	846,085	4,729,197	428,235	721,831			
\$50,000 under \$75,000	32,403	607,708	1,689,541	27,072,894	666,879	2,601,558	815,359	788,363	1,870,777	11,983,213	812,497	1,480,407			
\$75,000 under \$100,000	8,161	299,396	773,396	18,855,756	324,334	1,177,383	573,252	448,648	1,118,170	10,252,127	460,123	929,889			
\$100,000 under \$200,000	9,501	335,636	762,334	36,950,040	235,175	1,493,310	367,639	456,103	1,383,396	23,768,429	601,245	1,205,497			
\$200,000 under \$500,000	2,998	217,571	234,955	23,714,793	60,251	816,922	63,185	126,018	516,738	25,283,773	203,001	461,533			
\$500,000 under \$1,000,000	246	15,747	35,815	6,162,250	11,031	274,740	6,422	34,879	111,102	16,053,087	39,516	101,077			
\$1,000,000 or more	92	30,266	15,921	5,135,462	6,322	895,132	1,444	10,041	62,712	64,743,055	17,244	46,759			
<b>Taxable returns, total.....</b>	<b>350,260</b>	<b>3,914,148</b>	<b>8,710,411</b>	<b>168,433,925</b>	<b>3,140,367</b>	<b>14,320,804</b>	<b>4,330,019</b>	<b>3,479,228</b>	<b>9,142,267</b>	<b>168,269,616</b>	<b>4,186,439</b>	<b>7,731,943</b>			
No adjusted gross income	*52	*2,580	2,040	77,917	1,941	121,566	*146	*317	3,991	1,516,983	863	1,910			
\$1 under \$5,000	-	-	58,279	69,794	*3,878	*1,016	464,651	280,451	285,967	299,189	66,370	44,059			
\$5,000 under \$10,000	16,294	93,925	324,566	1,890,966	61,465	191,623	145,309	75,754	287,624	597,988	104,137	134,544			
\$10,000 under \$15,000	47,543	262,307	466,005	3,693,355	129,985	534,333	186,858	130,242	370,181	1,084,575	192,237	334,712			
\$15,000 under \$20,000	45,192	284,100	558,643	4,906,567	187,074	707,757	219,420	155,859	439,672	1,525,625	256,289	466,024			
\$20,000 under \$25,000	41,641	310,231	704,468	6,328,776	207,904	790,598	219,775	163,692	492,497	1,818,433	283,439	503,566			
\$25,000 under \$30,000	39,289	385,540	691,259	7,497,765	264,437	1,148,010	298,737	244,541	473,269	1,746,338	260,336	471,896			
\$30,000 under \$40,000	67,288	614,055	1,291,023	13,525,265	513,594	2,048,091	504,131	313,036	949,809	3,881,366	472,764	861,754			
\$40,000 under \$50,000	39,551	465,968	1,107,184	12,807,840	442,944	1,616,595	472,133	291,723	836,999	4,536,243	423,488	706,045			
\$50,000 under \$75,000	32,403	607,708	1,686,045	26,923,723	694,256	2,578,985	812,299	768,174	1,860,741	11,706,434	807,215	1,467,884			
\$75,000 under \$100,000	8,161	299,396	772,594	18,816,361	320,324	1,134,272	572,889	448,462	1,109,630	10,127,553	459,404	927,901			
\$100,000 under \$200,000	9,499	335,763	761,799	36,913,254	235,014	1,482,007	362,637	456,081	1,382,013	23,619,638	600,425	1,203,103			
\$200,000 under \$500,000	2,997	217,548	234,822	23,703,028	60,147	808,214	63,171	125,977	518,313	25,180,444	202,787	460,934			
\$500,000 under \$1,000,000	246	15,747	35,781	6,157,455	11,016	274,716	6,421	34,879	111,018	15,989,180	39,469	100,938			
\$1,000,000 or more	91	30,262	15,903	5,121,859	6,307	895,962	1,443	10,040	62,663	64,639,594	17,216	46,683			
<b>Nontaxable returns, total.....</b>	<b>76,800</b>	<b>425,633</b>	<b>3,506,850</b>	<b>23,375,694</b>	<b>815,223</b>	<b>8,145,689</b>	<b>346,343</b>	<b>177,893</b>	<b>1,008,735</b>	<b>8,203,723</b>	<b>947,101</b>	<b>1,983,312</b>			

Footnotes at end of table



**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6761, and 8624)		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total.....</b>	<b>4,460,401</b>	<b>36,863,756</b>	<b>3,812,067</b>	<b>46,397,171</b>	<b>884,104</b>	<b>24,451,425</b>	<b>152,643</b>	<b>1,686,148</b>	<b>83,027</b>	<b>910,664</b>	<b>11,649,836</b>	<b>185,052,934</b>
No adjusted gross income	66,661	1,017,251	125,363	4,416,359	56,602	3,038,796	2,626	31,135	4,665	58,976	186,337	7,818,857
\$1 under \$5,000	180,634	192,083	163,898	1,194,562	45,379	860,639	*6,031	*3,988	*2,416	*1,639	600,075	1,090,296
\$5,000 under \$10,000	177,077	336,802	147,806	1,222,685	27,625	818,475	*4,967	*8,754	*1,345	*5,749	603,338	1,575,775
\$10,000 under \$15,000	194,653	666,243	194,074	1,364,648	47,785	912,915	*3,870	*27,218	5,813	3,678	625,811	1,851,173
\$15,000 under \$20,000	188,611	542,544	166,834	1,240,723	35,966	833,171	11,116	5,489	*4,773	*8,555	623,947	2,163,157
\$20,000 under \$25,000	188,921	544,596	170,941	1,328,501	39,351	868,809	10,188	52,079	5,613	6,533	606,118	2,376,963
\$25,000 under \$30,000	175,368	655,788	171,149	1,079,811	37,907	988,372	8,511	7,451	3,526	25,774	555,226	2,192,990
\$30,000 under \$40,000	347,738	1,302,980	287,158	2,168,677	73,148	1,085,093	12,485	51,251	6,402	27,300	1,119,389	4,392,875
\$40,000 under \$50,000	374,181	1,057,991	292,914	2,111,660	55,256	1,205,249	4,971	11,027	1,884	16,999	949,842	5,042,730
\$50,000 under \$75,000	799,123	3,167,040	614,022	4,604,693	128,802	2,455,144	26,122	102,993	13,363	29,980	2,060,657	13,179,779
\$75,000 under \$100,000	529,222	2,341,422	402,937	3,625,746	97,742	2,179,018	16,681	163,479	5,367	35,675	1,235,066	11,003,221
\$100,000 under \$200,000	750,862	6,045,453	641,932	6,986,643	132,076	3,480,484	24,844	170,645	11,771	86,064	1,598,667	25,292,028
\$200,000 under \$500,000	343,645	6,349,546	303,872	6,428,156	70,225	2,810,838	13,372	372,739	7,506	117,353	612,143	26,191,012
\$500,000 under \$1,000,000	88,215	3,478,550	79,175	3,226,171	21,127	1,336,904	3,377	178,089	3,928	121,405	135,979	16,542,925
\$1,000,000 or more	54,469	9,145,468	49,970	5,395,136	13,112	1,877,377	3,260	499,800	4,614	364,483	74,620	64,339,203
<b>Taxable returns, total.....</b>	<b>4,076,430</b>	<b>34,619,149</b>	<b>3,333,154</b>	<b>37,191,995</b>	<b>701,766</b>	<b>18,164,352</b>	<b>140,468</b>	<b>1,817,385</b>	<b>69,402</b>	<b>817,845</b>	<b>10,321,779</b>	<b>173,712,277</b>
No adjusted gross income	1,423	139,735	1,574	340,198	568	237,020	39	3,286	71	2,323	4,666	1,803,826
\$1 under \$5,000	95,821	80,203	55,915	53,961	*9,345	*5,696	*1,238	*2,545	*1,140	*2,288	297,984	340,284
\$5,000 under \$10,000	88,850	131,388	54,878	134,617	*2,204	*42,176	*4,956	*8,733	*1,291	*4,560	284,321	651,553
\$10,000 under \$15,000	138,575	316,517	118,743	435,676	17,737	236,458	*3,715	*5,156	*1,291	*4,560	402,732	1,068,404
\$15,000 under \$20,000	156,896	423,920	132,709	703,405	23,629	397,335	11,100	4,745	*4,601	*6,042	496,693	1,562,604
\$20,000 under \$25,000	162,668	442,972	152,883	1,105,542	34,349	723,053	*9,967	*51,582	*5,577	*6,077	537,356	2,042,932
\$25,000 under \$30,000	171,376	615,872	162,595	891,478	33,612	495,194	*8,509	*7,431	*3,523	*25,630	536,080	2,010,072
\$30,000 under \$40,000	337,691	1,207,728	281,230	1,953,979	66,628	985,116	11,851	42,579	5,257	27,036	1,090,647	4,161,083
\$40,000 under \$50,000	371,402	1,030,973	288,644	2,002,721	51,990	1,142,941	4,666	10,908	1,878	16,838	937,902	4,797,476
\$50,000 under \$75,000	794,250	3,100,054	611,208	4,401,837	126,571	2,362,400	25,885	101,620	12,937	26,649	2,068,238	12,779,537
\$75,000 under \$100,000	521,378	2,278,670	399,056	3,526,322	97,274	2,124,530	13,613	159,013	5,377	35,021	1,225,992	10,802,284
\$100,000 under \$200,000	749,208	5,993,095	641,202	6,826,004	131,587	3,399,387	24,595	170,162	11,758	85,804	1,596,699	25,068,047
\$200,000 under \$500,000	343,284	6,317,170	303,520	6,363,036	70,097	2,863,672	13,358	372,317	7,474	115,472	612,172	26,055,763
\$500,000 under \$1,000,000	88,130	3,452,034	79,083	3,166,647	21,089	1,309,786	3,371	177,986	3,916	110,851	135,756	16,446,389
\$1,000,000 or more	54,437	9,108,817	49,915	5,286,373	13,086	1,619,587	3,274	499,523	4,603	355,362	74,548	64,122,042
<b>Non taxable returns, total.....</b>	<b>383,971</b>	<b>2,244,607</b>	<b>478,913</b>	<b>9,205,176</b>	<b>187,337</b>	<b>6,287,073</b>	<b>12,175</b>	<b>68,762</b>	<b>13,625</b>	<b>92,819</b>	<b>1,328,056</b>	<b>11,340,637</b>

Footnotes at end of table

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued										Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4884, 6781, and 8824)				Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total.....	6,757,019	85,393,145	1,856,036	46,298,296	2,806,992	54,042,595	86,343	1,271,547	1,976,496	105,521,120		
No adjusted gross income.....	170,748	10,326,545	90,474	7,033,871	82,555	3,517,653	5,365	88,257	-	-		
\$1 under \$5,000.....	377,704	2,314,085	105,116	1,450,106	66,002	384,550	1,178	2,007	-	-		
\$5,000 under \$10,000.....	385,346	3,170,634	121,692	1,922,572	114,274	1,922,572	2,602	17,377	-	-		
\$10,000 under \$15,000.....	369,065	3,301,838	128,832	2,311,367	182,407	609,213	5,769	22,249	-	-		
\$15,000 under \$20,000.....	344,202	3,528,491	90,296	2,399,995	179,610	857,448	5,026	27,764	-	-		
\$20,000 under \$25,000.....	345,265	2,981,074	90,319	1,668,380	165,214	972,454	6,850	9,828	-	-		
\$25,000 under \$30,000.....	304,703	2,464,842	81,595	1,311,532	143,050	708,545	4,633	42,802	-	-		
\$30,000 under \$40,000.....	620,984	5,141,268	188,924	3,215,584	269,641	1,379,324	11,021	42,030	-	-		
\$40,000 under \$50,000.....	519,178	3,747,963	120,409	2,070,669	225,793	1,713,580	1,882	8,980	-	-		
\$50,000 under \$75,000.....	1,127,029	9,961,028	270,140	5,401,461	461,376	4,262,985	7,081	30,242	83,316	664,582		
\$75,000 under \$100,000.....	708,230	6,689,542	176,733	3,705,463	276,831	3,530,100	7,945	21,887	173,477	1,869,626		
\$100,000 under \$200,000.....	963,822	12,333,478	256,255	5,889,537	383,731	8,105,862	12,076	127,867	1,026,813	14,654,909		
\$200,000 under \$500,000.....	393,668	8,633,676	112,658	4,126,034	180,371	9,019,453	7,054	164,898	525,196	20,061,079		
\$500,000 under \$1,000,000.....	93,352	3,763,467	26,079	1,460,672	46,083	4,543,183	3,704	160,139	108,261	13,215,261		
\$1,000,000 or more.....	53,723	7,235,186	14,515	2,230,964	29,854	14,004,560	4,157	505,218	59,633	55,065,663		
Taxable returns, total.....	5,801,514	65,407,027	1,472,088	32,835,335	2,412,160	49,272,866	72,231	1,114,081	1,976,405	105,503,725		
No adjusted gross income.....	3,245	610,892	769	316,505	1,739	759,567	67	3,192	-	-		
\$1 under \$5,000.....	112,689	102,446	15,528	27,728	9,923	19,469	-	-	-	-		
\$5,000 under \$10,000.....	138,950	566,580	36,937	263,546	38,378	115,442	1,143	10,401	-	-		
\$10,000 under \$15,000.....	221,227	1,548,395	56,730	1,063,975	104,135	355,355	1,287	543	-	-		
\$15,000 under \$20,000.....	272,422	2,480,612	72,738	1,668,364	121,979	553,046	1,855	26,549	-	-		
\$20,000 under \$25,000.....	317,551	2,522,392	79,279	1,367,878	150,869	845,209	6,814	9,143	-	-		
\$25,000 under \$30,000.....	292,390	2,185,151	76,334	1,141,605	135,980	633,550	4,631	42,592	-	-		
\$30,000 under \$40,000.....	605,880	4,671,812	164,678	2,918,806	280,831	1,280,392	8,976	41,634	-	-		
\$40,000 under \$50,000.....	512,274	3,595,316	118,923	1,891,956	219,950	1,735,372	1,876	8,739	-	-		
\$50,000 under \$75,000.....	1,118,100	9,023,134	285,677	5,022,011	456,461	4,081,808	6,813	25,779	83,316	664,582		
\$75,000 under \$100,000.....	703,869	6,508,982	175,978	3,584,410	273,253	3,421,405	7,942	20,649	173,477	1,869,626		
\$100,000 under \$200,000.....	982,765	12,023,156	257,486	5,751,409	382,674	8,055,485	12,063	127,441	1,026,805	14,654,980		
\$200,000 under \$500,000.....	383,238	8,710,351	112,500	4,064,569	180,153	8,986,482	7,025	160,714	525,144	20,061,079		
\$500,000 under \$1,000,000.....	93,258	3,706,910	26,043	1,444,738	46,022	4,505,056	3,693	144,324	108,261	13,215,261		
\$1,000,000 or more.....	53,657	7,128,888	14,489	2,206,614	29,821	13,943,229	4,148	492,376	59,623	55,065,663		
Non-taxable returns, total.....	955,505	19,986,118	383,948	13,462,961	394,832	4,769,729	14,111	157,463	91	17,394		

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions				Pensions and annuities			
	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)								
All returns, total.....	802,888	5,734,920	974,545	8,744,858	5,255,882	37,316,169	19,778,915	311,264,612	18,414,801	221,053,045		
No adjusted gross income	37,839	564,656	83,890	3,873,499	18,366	302,385	116,591	1,321,459	101,782	778,163		
\$1 under \$5,000.....	18,987	29,329	38,528	282,475	108,485	247,171	521,458	2,078,224	485,182	1,185,876		
\$5,000 under \$10,000.....	49,715	162,486	44,181	158,275	396,596	943,497	1,819,730	10,653,271	1,768,673	8,424,607		
\$10,000 under \$15,000.....	54,080	150,617	57,486	157,622	613,633	2,311,940	2,480,549	20,707,767	2,429,280	17,511,317		
\$15,000 under \$20,000.....	58,064	195,685	49,467	240,276	617,675	2,421,215	2,157,815	22,841,182	2,098,134	19,609,968		
\$20,000 under \$25,000.....	44,438	172,903	43,334	135,778	475,749	2,217,007	1,714,786	22,211,203	1,620,259	17,705,826		
\$25,000 under \$30,000.....	52,177	161,987	37,613	175,161	385,201	2,016,892	1,478,783	21,274,884	1,400,112	17,027,698		
\$30,000 under \$40,000.....	85,517	319,083	81,135	304,274	622,029	3,456,693	2,206,638	31,130,413	2,068,004	24,391,524		
\$40,000 under \$50,000.....	75,823	375,439	62,000	303,967	475,952	3,569,918	2,773,926	29,773,926	1,599,944	22,459,133		
\$50,000 under \$75,000.....	111,402	698,264	155,234	532,198	808,228	7,361,268	3,023,503	61,869,591	2,735,175	44,694,725		
\$75,000 under \$100,000.....	60,285	443,091	74,117	360,240	359,016	3,749,102	1,248,972	31,740,500	1,081,645	21,005,508		
\$100,000 under \$200,000.....	90,953	1,017,067	130,283	659,365	302,455	5,413,344	982,171	35,704,119	801,043	19,306,673		
\$200,000 under \$500,000.....	44,326	652,127	79,252	654,169	67,132	2,362,035	229,753	13,328,179	180,543	4,801,114		
\$500,000 under \$1,000,000.....	11,779	231,062	23,830	309,445	10,301	561,489	39,614	3,827,882	30,846	1,272,061		
\$1,000,000 or more.....	9,324	561,163	16,197	598,095	5,063	382,411	20,067	2,602,211	15,977	878,852		
Taxable returns, total.....	638,091	4,808,020	758,780	4,187,596	4,585,358	34,864,640	16,916,296	291,991,051	15,692,146	207,961,985		
No adjusted gross income	718	93,889	719	157,875	146	8,195	1,946	44,558	1,748	23,123		
\$1 under \$5,000.....	*1,255	*1,454	*4,960	*569	*8,827	*18,291	23,218	127,610	23,210	44,070		
\$5,000 under \$10,000.....	12,914	18,412	12,863	19,074	149,615	336,204	708,801	4,212,677	701,891	3,615,540		
\$10,000 under \$15,000.....	22,723	56,240	24,531	48,985	392,611	1,382,839	1,720,894	15,000,134	1,699,266	12,872,175		
\$15,000 under \$20,000.....	29,722	96,267	35,271	143,235	563,173	2,153,882	1,930,540	20,947,688	1,879,840	18,041,295		
\$20,000 under \$25,000.....	34,843	136,217	34,388	124,191	456,141	2,112,301	1,639,453	21,567,647	1,549,403	17,322,178		
\$25,000 under \$30,000.....	51,441	154,714	34,570	133,702	380,674	1,999,711	1,450,369	21,031,601	1,371,733	16,812,001		
\$30,000 under \$40,000.....	83,519	303,742	76,307	270,600	610,919	3,396,218	2,161,790	30,602,934	2,042,303	24,102,839		
\$40,000 under \$50,000.....	73,664	367,416	59,730	252,027	473,395	3,486,011	1,747,554	29,606,489	1,590,966	22,409,379		
\$50,000 under \$75,000.....	111,009	691,651	152,162	472,589	807,998	7,353,408	3,011,783	61,744,856	2,723,525	44,592,465		
\$75,000 under \$100,000.....	60,098	435,783	74,071	356,630	357,476	3,731,021	1,248,620	31,721,108	1,080,295	29,986,220		
\$100,000 under \$200,000.....	90,855	1,013,687	130,098	650,386	302,352	5,409,710	961,892	35,649,958	800,771	19,295,234		
\$200,000 under \$500,000.....	44,259	649,506	79,137	646,573	67,091	2,358,376	229,604	13,311,550	180,410	4,797,335		
\$500,000 under \$1,000,000.....	11,758	229,365	23,803	307,503	10,289	559,864	39,781	3,820,950	30,925	1,270,028		
\$1,000,000 or more.....	9,314	559,665	16,171	583,495	5,060	378,609	20,050	2,601,262	15,960	878,103		
Nontaxable returns, total.....	164,597	926,000	215,765	4,557,262	670,524	2,651,529	2,862,619	19,273,561	2,722,455	13,991,060		

Footnotes at end of table

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
<b>All returns, total.....</b>	<b>4,358,760</b>	<b>35,165,713</b>	<b>4,903,387</b>	<b>27,437,709</b>	<b>1,096,821</b>	<b>5,010,334</b>	<b>36,679</b>	<b>84,550</b>	<b>492,358</b>	<b>3,795,299</b>	<b>127,151</b>	<b>490,956</b>
No adjusted gross income	78,155	925,294	157,964	2,227,158	28,935	181,512	1,479	21,069	7,775	53,769	5,125	38,265
\$1 under \$5,000	133,331	313,953	130,728	576,401	32,459	28,379	*272	*159	15,962	37,045	*9,785	*14,777
\$5,000 under \$10,000	311,248	932,325	196,718	809,253	48,450	46,515	*407	*277	28,454	117,462	*13,739	*17,252
\$10,000 under \$15,000	362,695	1,343,277	236,995	941,409	80,758	122,146	*1,251	*581	50,934	192,805	*3,191	*2,362
\$15,000 under \$20,000	331,119	1,129,802	273,269	1,134,641	69,168	77,045	*2,378	*1,144	50,328	297,930	14,491	39,941
\$20,000 under \$25,000	301,178	1,451,225	255,153	1,160,599	71,283	168,750	*1,103	*8,695	36,177	274,007	*7,419	*28,170
\$25,000 under \$30,000	245,295	1,058,616	262,991	1,075,093	45,798	113,519	*1,140	*584	30,535	188,111	11,833	33,598
\$30,000 under \$40,000	444,600	1,914,616	563,660	2,723,091	115,335	198,165	*5,967	*4,673	45,239	401,749	7,659	36,035
\$40,000 under \$50,000	406,504	1,960,928	451,643	2,056,863	101,270	243,992	3,509	5,500	48,617	356,779	13,745	53,998
\$50,000 under \$75,000	688,856	4,284,402	1,072,550	5,259,741	194,673	501,558	4,466	4,070	77,704	558,137	22,369	158,751
\$75,000 under \$100,000	352,212	3,241,652	548,417	3,079,511	85,849	291,953	3,188	2,137	47,462	472,369	5,376	11,431
\$100,000 under \$200,000	465,995	6,455,007	549,685	3,934,247	131,966	891,786	5,906	11,504	38,808	621,048	9,632	32,471
\$200,000 under \$500,000	175,251	5,217,240	159,709	1,680,309	63,458	707,726	3,568	12,899	11,724	173,969	1,889	14,940
\$500,000 under \$1,000,000	39,800	2,240,245	29,665	435,035	16,010	460,221	1,256	4,664	1,656	27,097	562	3,313
\$1,000,000 or more	22,531	2,696,932	14,240	344,356	11,409	976,068	790	6,585	985	23,023	305	5,652
<b>Taxable returns, total.....</b>	<b>3,644,027</b>	<b>32,058,831</b>	<b>4,231,157</b>	<b>22,806,182</b>	<b>949,927</b>	<b>4,820,467</b>	<b>32,533</b>	<b>61,488</b>	<b>427,477</b>	<b>3,490,878</b>	<b>100,182</b>	<b>412,172</b>
No adjusted gross income	2,272	118,036	1,596	71,074	545	5,708	*12	*273	*7	*65	*36	*106
\$1 under \$5,000	*5,323	*10,487	*2,502	*3,018	*4,680	*1,276	-	-	*3,627	*7,338	-	-
\$5,000 under \$10,000	76,279	255,997	54,977	198,463	*12,540	*9,621	-	-	11,155	55,672	*4,384	*9,379
\$10,000 under \$15,000	196,358	667,188	125,391	484,345	53,152	86,069	*1,242	*557	28,117	73,001	*3,149	*1,731
\$15,000 under \$20,000	270,919	920,278	207,436	782,372	56,330	50,822	*1,238	*32	49,051	277,411	*12,248	*27,435
\$20,000 under \$25,000	274,663	1,288,450	231,043	964,680	65,414	154,196	*1,103	*8,695	32,841	259,964	*7,028	*25,684
\$25,000 under \$30,000	239,919	1,037,558	248,715	980,824	42,604	84,862	*1,140	*584	30,534	188,061	11,833	33,598
\$30,000 under \$40,000	434,511	1,794,266	549,415	2,545,444	111,665	180,649	*1,568	*4,592	45,203	397,078	7,659	36,035
\$40,000 under \$50,000	402,760	1,908,657	446,714	2,012,085	100,813	226,618	*3,144	*5,496	48,617	356,779	13,703	53,067
\$50,000 under \$75,000	687,721	4,273,593	1,065,484	5,174,549	194,433	499,471	4,455	3,948	77,702	558,062	22,390	158,541
\$75,000 under \$100,000	349,943	3,206,238	545,028	3,035,202	85,133	290,914	3,167	2,135	47,461	472,362	*5,374	*11,409
\$100,000 under \$200,000	465,782	6,443,787	549,473	3,916,123	131,872	890,138	5,844	11,205	38,806	621,043	9,621	32,442
\$200,000 under \$500,000	175,095	5,208,528	159,534	1,674,874	63,363	704,070	3,558	12,797	11,718	173,862	1,868	14,780
\$500,000 under \$1,000,000	39,773	2,237,002	29,630	431,222	15,982	460,165	1,254	4,652	1,654	27,086	562	3,313
\$1,000,000 or more	22,509	2,688,067	14,220	341,908	11,391	975,866	789	6,511	984	23,015	305	5,652
<b>Nontaxable returns, total.....</b>	<b>714,733</b>	<b>3,107,082</b>	<b>672,229</b>	<b>4,631,527</b>	<b>146,895</b>	<b>389,868</b>	<b>4,147</b>	<b>23,061</b>	<b>64,881</b>	<b>304,471</b>	<b>26,969</b>	<b>78,784</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total.....	5,458,156	43,333,450	4,766,157	26,140,481	3,586,832	166,418,667	2,055,062	40,665,189	506,584	6,870,734	41,060	816,719
No adjusted gross income.....	99,527	1,083,839	161,714	2,415,678	46,802	1,202,332	138,338	15,353,080	11,168	102,182	1,222	217,400
\$1 under \$5,000.....	171,083	375,493	131,038	513,296	80,754	207,514	72,339	528,542	17,302	41,502	*398	*3,223
\$5,000 under \$10,000.....	371,463	1,084,656	207,127	832,655	134,982	511,481	84,585	515,322	28,707	73,829	*1,605	*14,851
\$10,000 under \$15,000.....	458,536	1,651,363	230,311	914,318	161,618	749,063	63,259	480,791	32,073	104,589	*2,785	*2,524
\$15,000 under \$20,000.....	421,044	1,490,431	276,142	1,167,473	161,553	1,058,067	98,135	640,931	28,571	67,847	**45	**882
\$20,000 under \$25,000.....	378,366	1,857,419	257,819	1,135,539	145,718	1,228,669	81,753	793,980	27,816	116,459	**	**
\$25,000 under \$30,000.....	301,561	1,338,572	273,828	1,123,495	154,482	1,415,206	111,186	660,743	22,402	74,014	*5,317	*7,461
\$30,000 under \$40,000.....	571,397	2,496,873	261,392	2,688,532	272,369	2,643,162	171,893	891,396	47,879	211,893	*3,983	*3,969
\$40,000 under \$50,000.....	511,042	2,538,233	461,289	2,096,496	259,666	3,124,034	178,989	1,211,334	41,450	174,393	3,135	2,808
\$50,000 under \$75,000.....	899,129	5,317,264	1,064,343	5,457,603	548,059	7,670,427	366,703	2,434,999	69,308	447,726	2,757	18,765
\$75,000 under \$100,000.....	443,871	3,951,738	545,826	2,980,035	383,161	8,356,903	192,079	1,685,704	48,840	318,960	5,818	46,043
\$100,000 under \$200,000.....	550,918	7,844,731	478,037	3,010,987	695,611	25,315,166	305,754	3,770,341	77,396	1,288,626	7,583	40,003
\$200,000 under \$500,000.....	211,752	5,973,638	89,089	1,175,209	369,647	36,118,147	130,046	3,934,387	38,228	1,076,193	4,295	58,984
\$500,000 under \$1,000,000.....	48,725	2,691,366	17,787	303,136	91,083	22,387,339	31,827	2,042,372	8,665	780,006	1,313	39,276
\$1,000,000 or more.....	28,754	3,657,836	10,315	325,027	51,066	54,430,959	17,834	5,722,368	6,782	1,981,915	1,113	362,529
Taxable returns, total.....	4,602,827	39,673,298	4,084,583	21,183,934	3,216,530	163,789,665	1,712,341	23,501,846	461,571	6,668,034	37,519	594,447
No adjusted gross income.....	2,184	113,788	1,758	86,035	1,571	379,305	1,847	1,263,819	640	17,250	85	28,842
\$1 under \$5,000.....	13,630	19,101	*1,264	*2,113	24,018	19,482	9,746	13,516	13,621	21,210	-	-
\$5,000 under \$10,000.....	99,967	316,861	59,360	204,779	51,308	172,660	35,557	116,258	16,170	56,685	*1,238	*1,678
\$10,000 under \$15,000.....	255,402	822,910	121,013	494,424	92,598	410,994	32,243	193,634	25,343	86,829	*19	*1,510
\$15,000 under \$20,000.....	353,281	1,241,879	209,203	796,004	117,436	800,218	74,120	367,379	25,035	52,211	*42	*777
\$20,000 under \$25,000.....	346,235	1,677,584	234,707	947,442	118,341	1,042,726	65,395	448,305	23,452	103,700	-	-
\$25,000 under \$30,000.....	294,367	1,288,962	259,607	1,001,325	146,861	1,307,040	104,435	531,179	22,396	74,001	*5,304	*6,723
\$30,000 under \$40,000.....	560,051	2,361,686	547,144	2,517,482	265,807	2,515,572	176,074	777,873	47,471	211,126	*3,861	*3,949
\$40,000 under \$50,000.....	507,021	2,469,803	456,041	2,051,466	255,399	3,086,802	175,156	1,043,717	39,981	164,914	*3,088	*2,391
\$50,000 under \$75,000.....	888,855	5,306,919	1,057,210	5,360,193	544,457	7,496,804	362,447	2,135,669	68,250	447,223	*2,592	*17,726
\$75,000 under \$100,000.....	441,220	3,921,613	542,438	2,938,743	392,312	8,323,940	190,868	1,603,377	48,661	301,579	5,731	43,631
\$100,000 under \$200,000.....	550,672	7,892,121	477,824	2,993,685	695,034	25,299,075	305,188	3,658,436	76,953	1,286,335	7,567	35,823
\$200,000 under \$500,000.....	211,532	5,962,043	88,960	1,168,971	369,465	36,103,743	128,727	3,633,059	38,162	1,073,740	4,380	52,438
\$500,000 under \$1,000,000.....	49,688	2,689,323	17,757	297,908	91,049	22,384,105	31,757	1,964,865	8,657	779,685	1,310	39,287
\$1,000,000 or more.....	28,724	3,648,705	10,287	322,343	51,052	54,427,199	17,781	5,607,769	6,777	1,991,568	1,110	361,181
Non-taxable returns, total.....	855,329	3,660,152	681,575	4,956,547	350,101	2,649,002	342,720	17,164,343	45,013	202,700	3,331	222,271

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Farm				Unemployment compensation				Social security benefits				Foreign earned income exclusion	
	Net income		Net loss		Amount		Taxable		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	726,065	8,192,174	1,493,178	16,041,814	7,995,322	19,336,423	10,292,449	119,291,657	6,598,033	45,715,361	266,129	12,284,935		
No adjusted gross income	20,580	170,342	126,382	3,249,641	12,469	34,983	76,411	734,879	1,368	12,564	60,248	2,111,046		
\$1 under \$5,000	40,166	70,883	67,594	807,440	268,711	367,389	439,069	3,912,217	9,626	23,068	50,028	1,948,690		
\$5 under \$10,000	70,698	256,784	96,851	784,824	1,009,668	1,927,897	966,466	9,630,759	22,695	85,471	14,366	688,661		
\$10,000 under \$15,000	75,608	569,975	133,459	944,518	1,253,992	2,657,820	1,055,952	11,225,616	26,954	98,171	18,760	987,332		
\$15,000 under \$20,000	63,724	407,826	106,263	1,055,370	963,521	2,271,184	863,910	10,168,323	99,741	263,276	8,622	475,433		
\$20,000 under \$25,000	72,778	484,857	126,133	829,491	827,843	1,862,513	796,131	9,717,487	436,526	463,451	15,148	718,998		
\$25,000 under \$30,000	54,369	547,015	92,625	617,477	653,015	1,755,609	866,697	9,847,945	780,502	1,647,380	14,241	104,266		
\$30,000 under \$40,000	77,157	897,118	182,347	1,405,858	1,000,562	2,650,800	1,312,587	14,710,742	1,308,427	4,871,596	18,228	698,745		
\$40,000 under \$50,000	67,990	1,091,399	172,633	1,483,649	742,089	2,042,913	1,035,704	11,704,822	1,035,704	6,883,647	7,563	357,386		
\$50,000 under \$75,000	89,810	1,269,654	192,749	1,554,467	869,572	2,445,693	1,596,022	18,856,697	1,598,022	15,389,765	16,720	926,156		
\$75,000 under \$100,000	45,851	823,448	66,295	724,767	249,686	666,830	600,351	8,383,668	600,351	7,125,854	12,655	814,947		
\$100,000 under \$200,000	36,660	1,127,761	77,303	1,318,275	111,720	368,535	509,822	7,555,191	509,822	6,421,466	26,690	1,572,112		
\$200,000 under \$500,000	8,020	298,035	22,654	717,171	13,115	49,281	132,181	2,188,758	132,181	1,859,071	9,617	655,361		
\$500,000 under \$1,000,000	1,745	104,026	6,307	346,739	1,053	3,954	23,792	394,403	23,792	335,187	2,234	158,736		
\$1,000,000 or more	889	73,051	3,401	402,307	285	1,042	12,330	230,138	12,321	195,393	979	66,864		
Taxable returns, total.....	527,189	7,121,404	1,079,510	10,204,652	5,916,661	15,032,544	8,694,306	101,938,577	6,472,016	45,118,607	117,908	6,190,681		
No adjusted gross income	21	7,686	266	30,500	*115	*901	1,471	12,760	*95	*1,006	-	-		
\$1 under \$5,000	*5,127	*2,497	*7,294	*14,574	*7,442	*4,748	28,122	154,835	*9	*152	-	-		
\$5,000 under \$10,000	15,741	51,258	23,526	68,536	288,596	618,015	380,837	3,270,581	*8,018	*16,042	*1,075	*75,265		
\$10,000 under \$15,000	33,536	243,025	59,154	330,650	662,975	1,467,915	709,088	6,765,096	15,276	43,228	*5,733	*224,103		
\$15,000 under \$20,000	35,231	212,897	67,866	614,645	613,632	1,390,462	774,081	9,111,175	93,014	268,609	*4,312	*231,126		
\$20,000 under \$25,000	57,009	390,235	110,996	713,530	707,858	1,573,966	776,099	9,494,281	424,036	465,875	11,945	577,352		
\$25,000 under \$30,000	53,584	542,476	92,098	608,171	646,146	1,734,925	855,594	9,699,545	766,702	1,618,293	*4,241	*104,266		
\$30,000 under \$40,000	76,468	887,998	179,172	1,341,413	1,005,802	2,643,975	1,284,822	14,428,976	1,280,862	4,744,016	16,426	624,177		
\$40,000 under \$50,000	67,512	1,087,719	171,179	1,441,911	742,087	2,042,906	1,024,124	11,595,867	1,024,124	6,800,208	6,848	283,717		
\$50,000 under \$75,000	89,806	1,269,632	192,675	1,550,882	868,513	2,437,251	1,596,369	18,758,111	1,598,969	15,313,135	16,720	926,156		
\$75,000 under \$100,000	45,834	823,440	66,135	721,917	249,330	694,983	595,059	8,301,388	595,059	7,055,916	11,940	765,648		
\$100,000 under \$200,000	36,674	1,127,734	77,253	1,313,482	368,535	506,647	506,647	7,537,254	506,647	6,406,354	25,675	1,500,693		
\$200,000 under \$500,000	8,015	297,954	22,610	710,990	13,106	49,250	131,947	2,185,150	131,947	1,856,019	9,588	653,144		
\$500,000 under \$1,000,000	1,743	104,013	6,286	345,032	1,052	3,950	23,758	393,757	23,758	334,645	2,227	158,242		
\$1,000,000 or more	889	73,051	3,390	398,418	285	1,042	12,308	229,801	12,308	195,107	978	66,794		
Nontaxable returns, total.....	198,876	1,070,769	413,668	5,837,162	2,068,661	4,303,879	1,598,143	17,353,080	126,017	596,754	148,221	6,094,253		

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Statutory adjustments					
	Net income		Net loss		Net operating loss		Gambling earnings		Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	4,412,970	19,110,515	210,470	3,592,398	505,303	49,330,982	1,021,201	7,866,919	18,208,887	41,139,577	3,889,574	5,944,655	1,661,103	2,393,359
No adjusted gross income	43,082	652,727	16,884	967,045	281,999	45,480,274	7,223	33,465	187,454	314,392	10,155	14,623	8,320	11,330
\$1 under \$5,000	351,762	502,489	10,554	137,201	52,289	455,138	25,880	36,108	1,076,835	488,448	104,076	149,322	4,858	7,398
\$5,000 under \$10,000	312,088	610,231	*4,291	*34,460	39,781	372,472	51,635	125,332	1,705,939	1,253,603	175,470	274,968	15,031	20,870
\$10,000 under \$15,000	286,394	531,340	20,100	133,203	30,134	272,894	66,669	227,374	1,605,036	1,601,578	258,389	391,869	44,739	68,051
\$15,000 under \$20,000	312,567	770,459	22,000	106,777	25,933	331,315	67,829	206,528	1,511,784	1,871,819	333,728	547,903	69,590	106,168
\$20,000 under \$25,000	222,217	572,909	*3,985	*12,548	8,052	84,522	72,296	232,052	1,374,130	2,239,774	454,166	709,489	123,966	183,507
\$25,000 under \$30,000	260,723	575,161	*2,872	*28,779	8,077	81,396	63,064	287,471	1,272,521	2,026,376	451,513	608,684	124,602	181,316
\$30,000 under \$40,000	437,066	1,099,465	17,334	233,325	13,509	204,860	104,891	461,421	2,190,772	3,876,653	728,933	1,035,367	304,278	441,127
\$40,000 under \$50,000	395,128	1,009,260	12,706	49,865	19,600	357,958	131,801	600,282	1,812,161	3,025,250	484,395	582,053	315,814	312,643
\$50,000 under \$75,000	756,923	1,923,566	32,796	327,696	10,703	263,718	202,067	1,229,755	2,411,675	5,666,591	376,935	666,568	284,547	411,700
\$75,000 under \$100,000	387,065	1,494,871	20,232	241,828	2,509	66,308	101,954	767,936	1,157,232	4,193,029	213,066	388,248	152,565	253,334
\$100,000 under \$200,000	413,098	2,431,317	29,128	593,324	7,383	372,929	78,629	1,280,514	1,273,036	7,659,820	203,187	390,139	156,557	271,930
\$200,000 under \$500,000	160,243	2,705,232	13,018	382,523	3,490	305,445	21,198	1,110,908	486,424	5,055,773	76,301	148,060	61,459	100,644
\$500,000 under \$1,000,000	39,959	1,342,404	2,803	171,509	1,039	176,922	3,865	485,729	94,410	1,149,666	13,664	26,514	10,456	16,582
\$1,000,000 or more	24,654	2,889,086	1,758	171,315	805	494,811	2,000	782,039	49,479	716,606	5,656	10,848	4,321	6,759
Taxable returns, total.....	3,757,115	17,112,760	157,480	2,288,760	106,234	9,182,982	893,963	7,416,813	14,259,118	37,760,469	3,609,718	5,522,207	1,566,465	2,268,536
No adjusted gross income	1,299	82,484	81	21,829	4,732	6,729,856	30	6,337	2,029	15,707	152	303	139	261
\$1 under \$5,000	174,566	163,674	-	-	*1,117	*47,797	*2,477	*1,540	128,777	63,022	44,176	54,942	-	-
\$5,000 under \$10,000	120,375	183,144	*1,150	*13,634	7,674	77,231	*10,004	*15,369	456,558	447,585	102,946	170,253	*4	*8
\$10,000 under \$15,000	171,098	286,620	*9,216	*46,260	10,895	116,227	54,800	150,334	804,751	850,504	193,532	297,027	17,178	33,832
\$15,000 under \$20,000	236,144	603,574	*11,723	*42,814	15,380	138,068	57,274	177,051	1,027,933	1,336,690	299,426	492,301	50,163	77,336
\$20,000 under \$25,000	201,207	453,762	*3,985	*12,548	5,432	59,021	64,132	200,948	1,175,749	1,956,177	428,602	688,399	109,860	171,114
\$25,000 under \$30,000	250,306	546,468	*2,870	*28,777	7,213	54,338	61,670	250,944	1,232,663	1,936,177	444,188	597,790	121,214	174,620
\$30,000 under \$40,000	428,842	1,056,623	17,177	228,154	11,022	164,935	103,383	428,881	2,163,851	3,773,869	727,454	1,032,426	303,843	440,502
\$40,000 under \$50,000	392,874	982,644	12,304	39,166	18,458	262,223	131,502	599,276	1,802,004	2,989,116	482,759	978,915	314,183	578,915
\$50,000 under \$75,000	755,999	1,911,371	32,786	324,426	9,530	200,137	121,878	1,211,878	4,006,647	5,645,194	376,721	666,141	284,455	411,519
\$75,000 under \$100,000	386,859	1,492,114	19,517	213,402	2,292	48,442	101,943	767,725	1,156,050	4,180,970	212,993	388,223	152,561	253,326
\$100,000 under \$200,000	412,623	2,426,421	28,115	593,223	7,304	355,122	78,818	1,280,370	1,272,172	7,647,679	203,180	390,129	156,552	271,920
\$200,000 under \$500,000	160,079	2,696,176	12,982	379,921	3,378	298,782	21,107	1,089,385	486,142	5,052,876	76,277	148,014	61,440	100,617
\$500,000 under \$1,000,000	39,915	1,341,330	2,798	171,331	1,020	171,649	3,853	478,488	94,351	1,149,221	13,655	26,498	10,452	16,576
\$1,000,000 or more	24,029	2,896,355	1,755	171,274	788	466,555	1,992	758,285	49,441	715,066	5,655	10,846	4,321	6,759
Nontaxable returns, total.....	655,856	1,997,755	52,990	1,303,637	399,069	40,148,000	127,238	450,106	3,949,769	3,379,108	279,857	422,448	94,638	124,823

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments--continued												Other adjustments	
	Moving expenses adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total .....	879,626	1,720,092	12,849,084	13,341,810	1,032,102	8,734,145	803,838	203,861	567,947	5,225,564	3,011,145	2,601,145	126,323	860,329
No adjusted gross income	4,714	12,565	154,843	118,618	1,321	16,139	10,213	2,844	6,580	87,577	45,592	33,198	1,618	17,498
\$1 under \$5,000	*5,003	*8,215	930,522	205,580	*5,156	*16,422	48,003	7,205	*2,436	*35,028	90,415	49,750	*5,721	*11,530
\$5,000 under \$10,000	32,855	40,742	1,460,577	618,374	*7,403	*13,818	68,211	25,555	28,126	124,118	186,181	98,609	*5,635	*36,549
\$10,000 under \$15,000	70,756	67,112	1,219,515	739,226	19,000	39,324	90,335	17,474	27,046	105,830	248,475	172,348	-	-
\$15,000 under \$20,000	80,426	71,013	1,044,953	757,167	19,648	41,056	107,168	25,626	23,794	88,329	239,885	172,520	*8,846	*60,611
\$20,000 under \$25,000	61,082	89,380	861,412	673,159	24,043	53,674	63,565	12,244	40,460	229,455	211,310	170,920	*5,906	*48,345
\$25,000 under \$30,000	72,341	96,447	739,746	686,745	31,231	107,408	41,940	11,048	30,058	148,815	199,544	158,613	*4,620	*24,300
\$30,000 under \$40,000	108,935	196,775	1,334,329	1,169,298	49,193	177,647	81,959	12,122	74,908	468,695	322,105	238,796	14,306	137,028
\$40,000 under \$50,000	100,590	186,698	1,137,710	1,111,275	73,568	217,234	74,229	26,558	53,341	249,084	268,370	216,024	32,971	124,681
\$50,000 under \$75,000	176,197	366,452	1,740,131	2,198,310	189,118	786,097	118,461	20,566	104,801	729,136	416,466	365,510	28,124	114,573
\$75,000 under \$100,000	95,063	261,264	790,842	1,325,144	151,916	1,104,336	58,567	26,042	64,460	491,378	223,600	234,867	10,743	108,404
\$100,000 under \$200,000	75,314	225,163	961,043	2,160,089	294,809	3,129,492	33,377	10,632	86,511	1,015,038	342,387	388,655	6,329	64,816
\$200,000 under \$500,000	15,037	86,131	368,492	1,104,850	134,821	2,391,567	9,789	4,003	34,359	887,318	160,097	216,498	2,736	92,962
\$500,000 under \$1,000,000	982	9,498	68,814	269,825	22,523	471,978	1,346	1,110	7,108	268,869	36,921	54,313	323	3,592
\$1,000,000 or more	551	4,639	38,153	202,148	8,351	167,953	678	633	4,158	275,869	19,799	30,523	246	15,442
Taxable returns, total .....	812,604	1,610,943	9,313,159	11,519,732	1,007,037	8,637,955	698,305	164,118	529,116	4,329,819	2,479,345	2,196,559	115,006	794,734
No adjusted gross income	-	-	1,629	4,125	30	420	22	10	108	9,480	725	958	-	-
\$1 under \$5,000	-	-	68,393	7,037	-	-	*18,208	*1,042	-	-	-	-	-	-
\$5,000 under \$10,000	*17,685	*20,365	329,570	140,832	*2,882	*2,190	*19,905	*8,972	*10,069	*66,046	62,802	21,433	*4,348	*17,635
\$10,000 under \$15,000	47,308	45,445	518,756	303,046	15,407	26,150	59,025	6,602	20,340	83,465	132,968	74,937	-	-
\$15,000 under \$20,000	50,419	61,753	588,751	410,537	19,278	41,037	91,706	24,439	22,629	89,662	149,896	98,625	*5,851	*58,757
\$20,000 under \$25,000	55,460	74,707	686,091	528,455	21,570	50,712	57,003	11,321	38,699	212,307	165,181	124,592	*5,550	*44,968
\$25,000 under \$30,000	72,308	98,408	708,727	642,789	30,322	103,629	37,382	10,482	30,057	149,791	180,937	148,791	*3,479	*11,877
\$30,000 under \$40,000	105,676	173,329	1,314,476	1,142,705	48,941	162,110	78,850	11,920	74,022	434,296	314,952	230,556	14,306	137,028
\$40,000 under \$50,000	100,435	185,867	1,129,700	1,099,690	72,700	216,212	74,032	26,382	52,439	235,192	265,160	210,031	32,971	124,681
\$50,000 under \$75,000	176,197	366,452	1,735,467	2,183,521	188,916	783,650	118,453	20,565	104,562	728,195	414,684	362,888	28,124	114,573
\$75,000 under \$100,000	95,063	261,264	790,001	1,322,777	151,907	1,104,277	58,550	26,020	64,291	482,594	223,135	234,075	10,743	108,404
\$100,000 under \$200,000	75,310	225,152	960,426	2,158,221	294,756	3,128,301	33,375	10,631	86,296	1,006,169	342,184	388,472	6,329	64,816
\$200,000 under \$500,000	15,034	86,067	368,278	1,104,315	134,796	2,391,164	9,778	3,993	34,335	885,787	160,027	216,388	2,736	92,962
\$500,000 under \$1,000,000	962	9,496	68,768	269,677	22,520	471,952	1,345	1,109	7,102	268,644	36,903	54,789	323	3,592
\$1,000,000 or more	551	4,639	38,124	202,007	8,348	167,908	673	630	4,148	275,169	19,790	30,505	246	15,442
Nontaxable returns, total .....	67,022	109,149	3,535,925	1,622,078	25,065	96,180	145,532	39,743	38,829	295,745	531,800	402,585	11,318	65,595

Footnotes at end of table



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	83,222,737	401,265,344	10,809,600	12,319,288	34,007,717	57,374,034	237,164,486	584,509,487	94,612,282	2,813,826,386	94,497,909	586,168,654
No adjusted gross income												
\$1 under \$5,000	14,420,183	47,104,278	780,037	807,000	219,764	2,158,134	11,416,514	28,486,211	4,036,138	2,289,663	3,927,331	391,456
\$5,000 under \$10,000	13,450,823	61,733,522	1,974,620	2,088,543	519,196	5,098,708	20,183,383	50,417,246	6,743,365	14,296,048	6,738,093	2,176,205
\$10,000 under \$15,000	12,630,372	61,842,385	2,232,604	2,487,263	930,474	9,210,346	23,833,852	59,532,217	10,083,137	47,088,063	10,091,268	7,280,053
\$15,000 under \$20,000	10,165,160	51,189,511	1,633,515	1,909,083	1,215,854	12,212,870	21,575,174	43,989,909	10,507,127	82,489,088	10,505,712	12,407,128
\$20,000 under \$25,000	8,428,949	42,948,285	1,080,285	1,254,997	1,336,831	14,768,175	18,709,473	59,329,428	9,735,699	116,621,302	9,735,699	17,504,116
\$25,000 under \$30,000	6,057,097	31,732,852	716,373	834,099	1,789,527	17,745,680	16,188,289	40,438,151	7,747,577	125,126,846	7,747,577	18,820,253
\$30,000 under \$40,000	8,169,526	45,027,104	961,353	961,353	4,197,361	43,943,964	28,474,167	71,121,412	12,309,286	270,556,510	12,309,540	42,869,530
\$40,000 under \$50,000	4,641,511	27,226,844	550,400	664,968	4,457,249	51,310,338	23,372,188	58,390,940	9,072,436	289,363,277	9,072,834	44,040,863
\$50,000 under \$75,000	4,160,780	25,632,817	726,391	887,040	9,818,242	124,729,161	39,103,596	97,709,634	13,657,764	579,752,827	13,657,783	101,124,693
\$75,000 under \$100,000	723,241	4,489,812	190,470	250,980	4,851,248	78,996,306	15,923,621	39,793,760	5,366,725	335,041,778	5,366,732	68,127,554
\$100,000 under \$200,000	293,644	1,834,548	109,035	140,282	3,781,208	89,314,615	11,938,915	29,280,402	4,072,039	411,634,591	4,072,045	97,722,078
\$200,000 under \$500,000	60,933	366,335	15,292	18,541	946,203	40,885,814	3,001,187	2,027,703	1,005,982	249,447,991	1,005,992	74,808,390
\$500,000 under \$1,000,000	14,197	86,629	3,270	3,706	164,177	13,678,409	520,817	0	178,164	106,641,422	178,165	36,621,761
\$1,000,000 or more	6,621	40,072	1,203	1,433	80,362	24,229,514	241,551	0	86,853	203,476,979	86,857	72,272,376
Taxable returns, total	57,190,567	274,782,213	8,174,698	9,282,255	32,015,791	493,990,066	178,375,754	437,718,647	89,220,165	2,797,311,551	89,239,666	583,666,556
No adjusted gross income	-	-	-	-	-	-	17,860	44,410	-	-	2,044	180
\$1 under \$5,000	3,911,690	8,627,751	*6,864	*6,313	13,255	49,336	14,953	37,383	3,919,562	2,289,387	3,925,097	391,217
\$5,000 under \$10,000	6,191,068	23,678,127	788,459	749,251	135,286	643,961	4,363,987	10,902,535	6,330,777	14,089,889	6,337,646	2,147,243
\$10,000 under \$15,000	7,806,528	32,857,622	1,598,067	1,674,155	448,076	2,896,312	9,183,763	22,935,689	8,252,031	43,574,068	8,256,192	6,752,791
\$15,000 under \$20,000	7,422,539	34,585,799	1,582,575	1,846,226	813,847	6,122,846	11,297,024	28,222,226	8,240,343	73,695,310	8,240,343	11,087,730
\$20,000 under \$25,000	7,765,217	38,785,163	1,051,692	1,245,307	1,275,694	10,506,813	15,769,904	39,396,801	9,045,467	113,493,168	9,045,467	17,034,785
\$25,000 under \$30,000	6,034,195	31,586,782	716,372	834,098	1,081,507	15,223,229	15,626,409	39,035,477	7,715,912	125,017,180	7,715,912	18,803,799
\$30,000 under \$40,000	8,164,181	44,994,321	834,662	960,004	4,117,282	40,755,270	28,212,651	70,467,856	12,294,447	270,381,177	12,294,447	42,843,228
\$40,000 under \$50,000	4,636,908	27,196,693	550,353	664,926	4,427,775	50,007,852	23,272,455	58,141,702	9,063,163	269,124,147	9,063,564	44,004,991
\$50,000 under \$75,000	4,160,777	25,632,800	726,390	887,039	9,493,487	123,135,045	39,041,914	97,555,469	13,653,744	579,685,435	13,653,756	101,114,570
\$75,000 under \$100,000	722,526	4,495,129	190,470	250,980	4,640,839	78,226,081	15,683,793	39,694,203	5,362,852	334,931,278	5,362,860	68,107,816
\$100,000 under \$200,000	292,828	1,829,205	109,034	140,281	3,776,962	88,982,877	11,929,928	29,258,401	4,071,068	411,525,511	4,071,075	97,695,216
\$200,000 under \$500,000	60,905	366,171	15,289	18,537	945,461	40,124,010	2,999,317	2,026,986	1,005,834	249,442,429	1,005,842	74,801,047
\$500,000 under \$1,000,000	14,190	86,593	3,269	3,704	164,040	13,561,419	520,458	0	178,126	106,625,346	178,127	36,616,755
\$1,000,000 or more	6,616	40,059	1,203	1,433	80,281	23,855,015	241,336	0	86,837	203,457,268	86,842	72,265,178
Nontaxable returns, total	26,032,170	126,503,131	2,634,902	3,037,033	1,991,925	33,383,969	58,788,733	146,790,839	5,392,128	16,514,834	5,258,443	2,502,089

\* Estimate should be used with caution due to the small number of sample returns on which it is based  
\*\* Data combined to avoid disclosure of information for specific taxpayers  
NOTE: Detail may not add to totals because of rounding

**Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total</b>	<b>0.06</b>	<b>0.17</b>	<b>0.18</b>	<b>0.28</b>	<b>0.40</b>	<b>1.17</b>	<b>1.79</b>	<b>2.17</b>	<b>0.77</b>	<b>1.38</b>	<b>0.84</b>	<b>1.21</b>
No adjusted gross income	2.55	1.17	4.58	5.03	3.10	2.69	13.90	11.20	5.03	5.06	9.97	8.28
\$1 under \$5,000	1.36	1.59	1.58	2.02	2.48	4.88	12.42	19.94	3.73	6.67	15.52	20.28
\$5,000 under \$10,000	1.38	1.41	1.62	1.75	2.36	4.39	11.08	32.22	3.88	6.12	10.77	14.55
\$10,000 under \$15,000	1.39	1.40	1.62	1.73	2.18	4.33	9.45	18.51	3.68	6.26	7.76	16.81
\$15,000 under \$20,000	1.53	1.54	1.75	1.85	2.24	4.90	9.92	22.44	3.74	6.95	6.41	10.02
\$20,000 under \$25,000	1.67	1.67	1.82	1.92	2.33	5.69	10.52	20.75	3.97	7.96	5.81	9.29
\$25,000 under \$30,000	1.87	1.88	2.03	2.14	2.46	5.91	9.36	18.70	4.02	8.29	5.18	6.80
\$30,000 under \$40,000	1.12	1.12	1.20	1.27	1.52	4.79	7.12	14.24	2.81	6.03	3.10	4.19
\$40,000 under \$50,000	1.42	1.43	1.51	1.61	1.70	5.50	6.92	11.09	3.00	7.27	3.04	4.47
\$50,000 under \$75,000	1.09	1.08	1.17	1.24	1.22	4.31	4.77	8.36	2.07	5.20	2.02	2.94
\$75,000 under \$100,000	1.75	1.75	1.87	2.01	1.85	5.71	5.80	8.56	2.70	6.56	2.86	4.33
\$100,000 under \$200,000	1.47	1.29	1.63	1.65	1.51	4.21	3.13	4.53	1.87	4.26	2.42	3.24
\$200,000 under \$500,000	1.37	1.15	1.55	1.65	1.39	2.71	2.37	3.18	1.56	3.42	2.24	3.77
\$500,000 under \$1,000,000	0.98	0.99	1.15	1.47	0.99	2.58	1.61	2.85	1.10	3.30	1.71	3.66
\$1,000,000 or more	0.50	0.30	0.58	0.67	0.50	0.68	0.71	0.93	0.54	1.05	0.83	1.09
<b>Taxable returns, total</b>	<b>0.27</b>	<b>0.19</b>	<b>0.33</b>	<b>0.30</b>	<b>0.44</b>	<b>1.25</b>	<b>1.85</b>	<b>2.17</b>	<b>0.81</b>	<b>1.42</b>	<b>0.96</b>	<b>1.24</b>
No adjusted gross income	25.40	2.09	18.31	9.96	24.12	3.42	27.63	14.84	30.20	13.67	27.59	17.19
\$1 under \$5,000	2.97	3.43	3.63	4.15	3.52	7.49	18.14	22.96	4.89	6.87	49.26	71.91
\$5,000 under \$10,000	2.29	2.32	2.58	2.72	3.53	6.73	17.36	24.44	5.81	8.93	20.73	30.01
\$10,000 under \$15,000	1.93	1.93	2.26	2.39	2.74	5.24	11.17	20.88	4.44	7.26	11.07	28.45
\$15,000 under \$20,000	1.89	1.90	2.21	2.34	2.53	5.25	10.35	20.81	4.07	7.71	11.77	28.45
\$20,000 under \$25,000	1.78	1.78	1.94	2.05	2.45	5.93	10.99	23.31	4.13	8.39	6.28	10.35
\$25,000 under \$30,000	1.90	1.90	2.05	2.17	2.49	5.94	9.54	19.37	4.07	8.46	5.32	7.02
\$30,000 under \$40,000	1.13	1.13	1.20	1.27	1.53	4.83	7.26	15.19	2.84	5.89	3.12	4.22
\$40,000 under \$50,000	1.43	1.43	1.51	1.61	1.70	5.52	6.99	11.54	3.01	7.37	3.05	4.47
\$50,000 under \$75,000	1.09	1.08	1.17	1.24	1.22	4.35	4.80	8.54	2.08	5.14	2.03	2.95
\$75,000 under \$100,000	1.75	1.75	1.87	2.01	1.86	5.67	5.82	8.69	2.71	6.62	2.86	4.34
\$100,000 under \$200,000	1.48	1.29	1.63	1.65	1.51	4.23	3.14	4.58	1.87	4.28	2.42	3.25
\$200,000 under \$500,000	1.37	1.15	1.55	1.65	1.39	2.73	2.37	3.19	1.56	3.43	2.24	3.78
\$500,000 under \$1,000,000	0.98	0.99	1.15	1.47	0.99	2.59	1.61	2.88	1.10	3.33	1.71	3.67
\$1,000,000 or more	0.50	0.30	0.58	0.67	0.50	0.69	0.71	0.93	0.54	1.05	0.83	1.10
<b>Nontaxable returns, total</b>	<b>0.80</b>	<b>1.35</b>	<b>0.96</b>	<b>1.20</b>	<b>1.58</b>	<b>3.15</b>	<b>7.15</b>	<b>11.37</b>	<b>2.70</b>	<b>5.52</b>	<b>4.96</b>	<b>6.02</b>

Footnotes at end of table.

**Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received			Business or profession				Capital gain distributions reported on Form 1040			Sales of capital assets reported on Schedule D							
	Number of returns	Amount	(14)	Net income		Net loss		Number of returns	Amount	(16)	Number of returns	Amount	(20)	Taxable net gain		Number of returns	Amount	Taxable net loss
				(15)	(16)	(17)	(18)							(21)	(22)			
All returns, total.....	5.73	7.87		0.68	1.16	1.85	2.32	2.25	6.13	1.18	0.87	1.78	1.92					
No adjusted gross income	61 15	47 60		7 05	7 03	4 17	4 87	20 57	40 14	7 14	2 60	5 89	6 15					
\$1 under \$5,000	31 63	46 65		3 74	5 34	10 02	16 44	7 37	10 74	5 69	13 50	7 02	7 76					
\$5,000 under \$10,000	18 21	20 91		3 14	3 88	8 79	12 30	10 70	19 54	5 70	8 85	7 66	7 87					
\$10,000 under \$15,000	13 84	15 98		3 49	4 40	8 04	10 71	10 05	20 78	5 65	7 75	7 53	8 02					
\$15,000 under \$20,000	15 53	18 01		3 77	5 06	8 47	11 14	10 18	38 40	5 87	7 91	7 72	8 33					
\$20,000 under \$25,000	17 57	20 64		4 15	5 86	8 17	11 25	10 35	19 38	5 79	8 38	8 06	8 91					
\$25,000 under \$30,000	19 72	28 76		4 58	8 63	8 66	11 77	9 69	22 89	6 15	8 72	9 03	10 16					
\$30,000 under \$40,000	15 56	17 23		3 12	4 50	6 00	8 29	6 86	16 81	4 31	6 03	6 36	7 10					
\$40,000 under \$50,000	20 72	23 79		3 61	5 33	6 74	8 78	7 19	15 29	4 67	6 58	7 01	7 72					
\$50,000 under \$75,000	19 48	22 86		2 94	4 24	5 46	8 43	5 51	17 75	3 26	4 53	5 09	5 75					
\$75,000 under \$100,000	33 62	41 94		4 34	5 51	8 03	9 53	6 63	22 98	4 17	5 54	6 62	7 45					
\$100,000 under \$200,000	36 83	33 60		2 77	3 12	6 45	7 75	6 23	15 60	2 49	3 26	3 96	4 25					
\$200,000 under \$500,000	43 84	51 57		2 68	3 00	6 29	8 32	7 26	18 33	2 06	3 15	3 30	3 48					
\$500,000 under \$1,000,000	38 01	53 93		2 81	4 24	5 25	7 60	7 92	32 32	1 48	2 72	2 78	2 93					
\$1,000,000 or more	21 78	22 44		1 62	2 33	2 54	1 68	6 55	21 12	0 68	0 61	1 60	1 65					
Taxable returns, total.....	6.44	8.33		0.97	1.31	2.18	2.86	2.34	6.38	1.25	0.89	2.03	2.22					
No adjusted gross income	67 12	69 29		52 21	16 00	60 51	23 10	92 51	98 38	31 46	2 85	30 49	16 83					
\$1 under \$5,000	-	-		17 71	23 89	57 45	62 76	8 13	11 58	7 39	8 67	17 54	22 38					
\$5,000 under \$10,000	27 71	29 96		7 02	8 74	17 00	23 78	14 40	26 64	8 33	10 58	14 76	16 57					
\$10,000 under \$15,000	18 34	20 70		5 71	7 23	11 48	15 68	12 15	23 84	7 15	9 93	10 22	11 09					
\$15,000 under \$20,000	17 37	20 51		5 07	6 95	10 21	13 11	11 04	37 73	6 55	8 67	8 82	9 68					
\$20,000 under \$25,000	18 14	21 58		4 66	6 70	9 41	13 41	10 70	19 83	6 15	8 98	8 48	9 40					
\$25,000 under \$30,000	19 72	28 76		4 70	6 90	8 82	12 16	9 70	22 90	6 27	9 10	9 39	10 70					
\$30,000 under \$40,000	15 56	17 23		3 15	4 59	6 04	8 42	6 86	16 81	4 38	6 19	6 46	7 21					
\$40,000 under \$50,000	20 72	23 79		3 62	5 37	6 78	8 97	7 20	15 29	4 71	6 66	7 09	7 86					
\$50,000 under \$75,000	19 48	22 86		2 95	4 26	5 47	8 49	5 52	17 76	3 26	4 52	5 12	5 79					
\$75,000 under \$100,000	33 62	41 94		4 35	5 52	8 08	9 65	6 63	22 99	4 18	5 58	6 63	7 46					
\$100,000 under \$200,000	36 84	33 60		2 77	3 13	6 46	7 81	6 23	15 60	2 49	3 27	3 97	4 26					
\$200,000 under \$500,000	43 86	51 57		2 68	3 00	6 30	8 41	7 26	18 34	2 06	3 16	3 31	3 48					
\$500,000 under \$1,000,000	38 01	53 93		2 81	4 24	5 26	7 61	7 92	32 32	1 48	2 73	2 79	2 93					
\$1,000,000 or more	22 02	22 45		1 62	2 33	2 55	1 70	6 56	21 12	0 69	0 61	1 60	1 66					
Non-taxable returns, total.....	12.59	15.64		1.67	2.49	3.54	4.05	8.62	18.16	3.89	3.65	3.75	3.85					

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total.....</b>	<b>1.79</b>	<b>1.67</b>	<b>1.92</b>	<b>1.76</b>	<b>3.58</b>	<b>2.60</b>	<b>8.27</b>	<b>8.30</b>	<b>12.50</b>	<b>5.64</b>	<b>1.08</b>	<b>0.82</b>
No adjusted gross income	9.73	7.43	7.38	4.81	10.31	5.86	28.74	11.81	38.98	21.07	5.78	2.32
\$1 under \$5,000	8.41	13.59	9.64	15.28	17.21	18.70	41.57	66.70	70.55	55.45	4.99	11.31
\$5,000 under \$10,000	9.99	18.43	10.51	14.32	18.30	18.52	49.88	75.80	85.18	50.04	5.23	8.31
\$10,000 under \$15,000	9.54	19.49	9.43	12.03	15.25	14.91	55.50	27.01	60.89	56.16	6.91	5.27
\$15,000 under \$20,000	9.55	14.35	10.12	13.84	18.81	18.19	39.18	43.97	71.36	77.89	5.38	7.57
\$20,000 under \$25,000	9.84	16.97	10.87	14.06	19.29	17.74	41.37	57.00	63.07	63.47	5.46	7.94
\$25,000 under \$30,000	10.31	17.77	10.90	14.37	18.67	16.67	45.67	49.34	51.52	54.53	5.62	8.01
\$30,000 under \$40,000	7.26	12.34	8.15	10.54	15.58	14.55	34.03	36.51	54.52	55.56	4.00	5.69
\$40,000 under \$50,000	7.17	10.59	8.03	10.18	15.28	13.83	42.42	57.58	57.92	59.97	4.44	6.31
\$50,000 under \$75,000	5.09	7.72	5.72	7.21	11.60	10.20	22.05	34.29	41.05	37.10	3.05	4.26
\$75,000 under \$100,000	6.08	7.98	6.92	8.52	12.87	10.91	25.50	37.95	58.97	50.95	3.91	5.24
\$100,000 under \$200,000	3.42	5.13	3.63	5.06	7.29	7.47	14.80	34.27	20.05	28.70	2.25	3.03
\$200,000 under \$500,000	2.42	4.37	2.60	4.24	5.26	6.55	13.02	23.39	13.23	16.67	1.78	2.98
\$500,000 under \$1,000,000	1.70	3.95	1.82	3.72	3.83	5.81	9.62	21.18	8.64	11.74	1.25	2.60
\$1,000,000 or more	0.74	1.08	0.79	1.10	1.79	2.03	3.40	5.09	2.74	2.13	0.58	0.60
<b>Taxable returns, total.....</b>	<b>1.89</b>	<b>1.72</b>	<b>2.09</b>	<b>2.00</b>	<b>4.15</b>	<b>3.07</b>	<b>8.57</b>	<b>8.63</b>	<b>13.61</b>	<b>6.08</b>	<b>1.15</b>	<b>0.86</b>
No adjusted gross income	17.68	10.04	18.81	8.67	24.53	8.59	20.48	24.16	48.40	11.46	27.47	3.24
\$1 under \$5,000	11.80	16.84	17.71	37.86	44.83	45.63	99.96	99.96	-	-	7.10	11.17
\$5,000 under \$10,000	14.88	27.43	19.50	37.73	67.97	44.18	50.00	75.98	99.95	99.95	7.98	10.96
\$10,000 under \$15,000	11.83	26.39	12.80	18.02	24.50	26.05	57.70	67.33	99.71	81.97	6.75	8.78
\$15,000 under \$20,000	10.59	16.39	11.68	16.67	24.92	22.85	39.24	50.01	73.95	85.39	6.09	8.35
\$20,000 under \$25,000	10.75	18.97	11.72	15.97	21.24	20.20	42.13	57.54	63.47	67.85	5.78	8.62
\$25,000 under \$30,000	10.50	18.71	11.24	15.75	20.20	23.47	45.68	49.47	51.56	74.45	5.96	8.38
\$30,000 under \$40,000	7.39	12.83	8.29	11.18	16.40	15.66	35.68	41.48	62.76	56.10	4.06	5.85
\$40,000 under \$50,000	7.22	10.85	8.13	10.60	15.95	14.36	42.47	56.20	58.11	60.54	4.47	6.44
\$50,000 under \$75,000	5.12	7.91	5.74	7.49	11.77	10.56	22.25	34.74	42.34	41.06	3.06	4.27
\$75,000 under \$100,000	6.12	8.13	6.95	8.70	12.93	11.13	22.50	38.98	59.08	52.20	3.92	5.30
\$100,000 under \$200,000	3.43	5.17	3.63	5.17	7.31	7.62	14.73	34.37	20.07	28.78	2.25	3.06
\$200,000 under \$500,000	2.42	4.40	2.60	4.29	5.27	6.61	13.03	23.42	13.29	16.94	1.78	2.99
\$500,000 under \$1,000,000	1.71	3.98	1.82	3.79	3.83	5.93	9.64	21.22	8.67	12.86	1.25	2.61
\$1,000,000 or more	0.74	1.08	0.79	1.12	1.79	2.09	3.41	5.10	2.75	2.19	0.58	0.61
<b>Nontaxable returns, total.....</b>	<b>5.73</b>	<b>6.98</b>	<b>4.91</b>	<b>4.23</b>	<b>6.94</b>	<b>5.34</b>	<b>31.15</b>	<b>14.77</b>	<b>31.59</b>	<b>13.92</b>	<b>3.30</b>	<b>2.97</b>

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income  
--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued										Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4484, 6781, and 8824)					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		
All returns, total.....	1.46	1.30	2.66	1.92	2.10	1.85	12.34	5.38	1.77	1.04		
No adjusted gross income	618	2.80	8.30	3.66	8.79	3.43	39.89	21.37	-	-		
\$1 under \$5,000 .....	6.53	9.58	11.55	13.03	14.15	27.52	99.50	64.09	-	-		
\$5,000 under \$10,000 .....	7.02	8.70	11.23	11.47	11.29	15.95	66.22	43.78	-	-		
\$10,000 under \$15,000 .....	6.89	8.78	11.31	10.96	9.23	12.15	61.15	14.56	-	-		
\$15,000 under \$20,000 .....	7.25	8.81	12.61	11.22	9.08	12.88	67.96	63.99	-	-		
\$20,000 under \$25,000 .....	7.35	9.27	13.10	12.56	9.57	13.48	54.74	63.30	-	-		
\$25,000 under \$30,000 .....	8.07	10.02	14.66	14.44	10.28	15.94	45.65	67.57	-	-		
\$30,000 under \$40,000 .....	6.75	6.75	9.91	8.59	7.67	10.31	43.69	50.59	-	-		
\$40,000 under \$50,000 .....	6.08	8.00	11.99	11.37	8.63	12.07	57.99	75.66	-	-		
\$50,000 under \$75,000 .....	4.20	5.21	7.98	7.01	5.91	8.19	48.92	30.77	15.99	21.18		
\$75,000 under \$100,000 .....	5.20	6.66	9.96	9.01	7.57	10.26	54.36	39.46	10.62	15.34		
\$100,000 under \$200,000 .....	2.94	3.59	5.74	5.67	4.32	5.75	20.19	28.71	2.48	3.93		
\$200,000 under \$500,000 .....	2.20	3.17	4.19	4.99	3.55	6.21	13.10	15.57	2.06	3.59		
\$500,000 under \$1,000,000 .....	1.65	3.13	3.46	5.05	2.58	4.70	9.00	10.86	1.52	3.01		
\$1,000,000 or more .....	0.74	1.05	1.72	2.27	1.13	1.67	2.89	2.05	0.72	0.67		
Taxable returns, total.....	1.59	1.58	3.05	2.44	2.28	1.98	13.40	5.88	1.77	1.04		
No adjusted gross income	36.96	4.85	33.69	5.89	23.23	4.73	51.40	10.77	-	-		
\$1 under \$5,000 .....	12.25	19.75	32.30	44.59	35.25	50.37	-	-	-	-		
\$5,000 under \$10,000 .....	12.14	16.64	23.22	24.75	19.86	31.22	99.87	64.77	-	-		
\$10,000 under \$15,000 .....	9.05	13.36	16.49	17.19	12.38	17.25	99.96	99.96	-	-		
\$15,000 under \$20,000 .....	8.24	10.49	14.66	13.66	10.92	14.65	70.28	66.82	-	-		
\$20,000 under \$25,000 .....	7.74	10.17	14.05	14.10	10.23	14.37	55.03	67.65	-	-		
\$25,000 under \$30,000 .....	8.33	10.84	15.46	15.95	10.65	17.11	45.87	67.90	-	-		
\$30,000 under \$40,000 .....	5.54	7.07	10.12	9.03	7.82	10.61	47.37	51.07	-	-		
\$40,000 under \$50,000 .....	6.15	8.28	12.28	11.76	8.73	12.32	58.18	77.72	-	-		
\$50,000 under \$75,000 .....	4.22	5.47	8.04	7.47	5.94	8.06	50.71	34.23	15.99	21.18		
\$75,000 under \$100,000 .....	5.22	6.80	10.00	9.22	7.60	10.48	54.38	41.83	10.62	15.34		
\$100,000 under \$200,000 .....	2.94	3.65	5.75	5.83	4.33	5.79	20.21	28.81	2.48	3.93		
\$200,000 under \$500,000 .....	2.21	3.21	4.19	5.06	3.56	6.23	13.16	15.97	2.08	3.59		
\$500,000 under \$1,000,000 .....	1.65	3.16	3.46	5.11	2.58	4.74	9.03	12.05	1.52	3.01		
\$1,000,000 or more .....	0.75	1.06	1.72	2.30	1.13	1.67	2.90	2.11	0.72	0.67		
Nontaxable returns, total.....	3.80	2.67	5.53	3.40	5.66	4.96	31.52	12.54	-	-		

Footnotes at end of table

--Continued

Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions			Pensions and annuities		
	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount						
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total.....</b>	<b>3,63</b>	<b>4,36</b>	<b>3,52</b>	<b>4,03</b>	<b>1,94</b>	<b>3,11</b>	<b>0,92</b>	<b>1,51</b>	<b>0,95</b>	<b>1,40</b>
No adjusted gross income	9,95	7,03	9,35	6,49	18,08	25,62	8,40	11,80	8,59	11,52
\$1 under \$5,000	26,42	31,92	17,72	33,87	14,27	17,62	6,60	10,77	6,77	7,86
\$5,000 under \$10,000	17,05	27,38	18,44	30,78	7,70	10,80	3,58	6,50	3,63	4,52
\$10,000 under \$15,000	15,87	21,24	15,55	26,52	6,13	8,23	3,06	5,68	3,09	3,88
\$15,000 under \$20,000	15,63	23,15	18,36	25,78	6,13	8,71	3,24	4,44	3,28	4,17
\$20,000 under \$25,000	15,03	20,72	18,09	43,30	6,87	10,48	3,57	6,10	3,66	4,75
\$25,000 under \$30,000	17,83	28,12	19,55	33,52	7,55	11,42	3,83	5,55	3,91	5,22
\$30,000 under \$40,000	13,41	18,94	14,47	22,88	5,88	8,76	2,91	4,29	2,99	4,29
\$40,000 under \$50,000	13,38	18,54	16,43	28,43	6,43	11,46	3,26	5,37	3,38	4,92
\$50,000 under \$75,000	10,72	15,88	11,15	19,24	5,08	8,52	2,55	4,23	2,86	3,87
\$75,000 under \$100,000	13,27	16,67	14,37	18,37	7,37	12,54	3,90	5,34	4,13	5,78
\$100,000 under \$200,000	6,88	11,78	6,93	12,90	5,46	8,56	3,12	4,63	3,33	4,49
\$200,000 under \$500,000	6,15	16,52	4,65	7,95	5,44	10,37	3,34	6,05	3,76	5,96
\$500,000 under \$1,000,000	5,00	11,80	3,73	6,76	5,84	10,03	2,82	6,41	3,24	6,74
\$1,000,000 or more	2,05	3,88	1,59	2,71	3,05	7,78	1,48	4,03	1,69	4,62
<b>Taxable returns, total.....</b>	<b>4,12</b>	<b>5,00</b>	<b>4,07</b>	<b>5,15</b>	<b>2,07</b>	<b>3,30</b>	<b>1,00</b>	<b>1,59</b>	<b>1,04</b>	<b>1,48</b>
No adjusted gross income	40,25	12,42	28,01	9,67	34,64	25,23	61,15	47,80	67,60	63,49
\$1 under \$5,000	98,61	64,80	49,89	71,93	54,31	54,97	33,02	66,71	33,03	41,96
\$5,000 under \$10,000	36,08	52,75	35,88	53,67	12,96	17,99	6,01	9,44	6,05	7,33
\$10,000 under \$15,000	24,30	36,37	24,16	47,87	7,65	10,43	3,76	7,22	3,79	4,65
\$15,000 under \$20,000	23,18	35,62	22,37	35,03	6,47	9,42	3,46	4,67	3,50	4,37
\$20,000 under \$25,000	17,18	24,92	20,98	47,12	7,05	10,81	3,67	6,21	3,75	4,82
\$25,000 under \$30,000	18,07	29,26	20,88	36,97	7,59	11,53	3,87	5,59	3,95	5,26
\$30,000 under \$40,000	13,71	19,81	14,83	25,24	5,94	8,87	2,93	4,31	3,01	4,32
\$40,000 under \$50,000	13,70	18,93	16,94	32,44	6,45	11,62	3,27	5,39	3,39	4,93
\$50,000 under \$75,000	10,76	16,02	11,34	21,45	5,07	8,53	2,56	4,24	2,66	3,88
\$75,000 under \$100,000	13,31	16,91	14,38	18,55	7,40	12,60	3,91	5,34	4,14	5,79
\$100,000 under \$200,000	6,89	11,81	6,94	13,08	5,46	8,57	3,12	4,64	3,33	4,49
\$200,000 under \$500,000	6,16	16,59	4,65	8,05	5,45	11,05	3,35	6,06	3,76	5,96
\$500,000 under \$1,000,000	5,01	11,88	3,73	6,80	5,84	10,40	2,83	6,42	3,24	6,75
\$1,000,000 or more	2,05	3,89	1,59	2,78	3,06	7,86	1,48	4,03	1,69	4,62
<b>Nontaxable returns, total.....</b>	<b>7,94</b>	<b>7,72</b>	<b>7,03</b>	<b>6,13</b>	<b>5,64</b>	<b>7,49</b>	<b>2,89</b>	<b>4,62</b>	<b>2,76</b>	<b>3,80</b>

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent			Royalty						Farm rental		
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income	Net loss	Net income	Net income		Net loss
	Number of returns	Amount		Number of returns	Amount					Number of returns	Amount	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	1,62	1.73	1,68	1,94	3,65	4.87	16,72	20,56	5,40	6.99	12,10	17,88
No adjusted gross income	8 73	6 19	6 68	5 67	14 25	17 88	44 20	57 89	35 08	44 69	41 85	45 77
\$1 under \$5,000.....	9 29	11 80	9 74	13 85	20 48	37 58	99 82	99 81	27 74	31 82	43 12	52 65
\$5,000 under \$10,000.....	6 21	7 99	7 94	10 74	18 68	24 26	98 21	84 80	20 82	24 54	42 80	49 78
\$10,000 under \$15,000.....	5 88	8 25	7 14	10 06	14 21	24 26	99 84	87 95	16 14	19 77	98 58	74 30
\$15,000 under \$20,000.....	6 40	8 56	7 22	8 54	15 88	26 08	70 74	97 18	16 23	19 09	37 42	47 42
\$20,000 under \$25,000.....	6 48	8 68	7 51	9 62	14 27	26 12	99 86	98 54	19 23	23 26	49 50	53 62
\$25,000 under \$30,000.....	7 16	9 59	7 21	9 22	18 49	28 84	99 95	99 95	22 30	25 02	36 90	48 35
\$30,000 under \$40,000.....	5 45	7 47	5 02	6 69	12 56	20 31	58 44	76 03	18 06	24 43	36 45	56 67
\$40,000 under \$50,000.....	5 99	8 24	5 94	7 69	13 90	32 16	51 96	61 01	17 92	22 38	41 16	48 68
\$50,000 under \$75,000.....	4 92	6 26	4 43	5 52	10 23	20 99	70 29	66 54	15 58	19 16	32 21	44 79
\$75,000 under \$100,000.....	6 41	7 66	5 94	6 73	13 86	23 77	41 36	50 48	20 53	26 11	59 37	48 36
\$100,000 under \$200,000.....	3 68	4 64	3 65	4 40	7 17	14 62	26 58	44 93	15 17	18 62	24 95	39 20
\$200,000 under \$500,000.....	3 09	4 28	3 54	4 69	5 15	14 36	20 15	30 01	16 16	26 45	24 59	49 78
\$500,000 under \$1,000,000.....	2 75	4 20	3 29	5 25	4 53	14 74	16 06	30 66	16 20	36 22	24 74	32 51
\$1,000,000 or more.....	1 36	1 86	1 79	2 36	1 83	3 42	7 12	9 60	7 11	8 59	11 51	15 05
Taxable returns, total.....	1 79	1 85	1 85	2 18	3 96	5 28	18 29	20 05	5 88	7 45	13 71	20 57
No adjusted gross income	46 33	*19 76	29 44	19 84	38 35	16 73	33 22	7 12	45 54	3 83	83 12	32 01
\$1 under \$5,000.....	46 98	54 28	69 95	69 92	50 07	58 89	-	-	57 94	63 07	-	-
\$5,000 under \$10,000.....	12 53	17 09	16 13	20 98	41 87	52 82	99 70	91 62	33 32	38 87	77 10	76 51
\$10,000 under \$15,000.....	8 13	11 22	10 25	13 99	17 68	29 92	99 70	91 62	22 60	26 40	99 88	94 78
\$15,000 under \$20,000.....	7 12	9 61	8 54	10 07	17 86	31 51	99 96	99 97	16 46	19 15	42 34	56 80
\$20,000 under \$25,000.....	6 85	9 35	7 96	10 41	15 12	28 24	99 86	99 54	20 35	24 22	52 01	58 12
\$25,000 under \$30,000.....	7 27	9 74	7 49	9 67	19 45	30 01	99 95	99 95	22 30	25 03	36 90	48 35
\$30,000 under \$40,000.....	5 54	7 61	5 12	6 97	12 87	21 09	62 29	77 37	18 07	24 69	36 45	56 67
\$40,000 under \$50,000.....	6 04	8 39	5 99	8 02	13 96	33 90	56 84	61 06	17 92	22 38	41 28	49 50
\$50,000 under \$75,000.....	4 93	6 28	4 45	5 58	10 24	21 08	70 47	68 53	15 58	19 16	32 23	44 85
\$75,000 under \$100,000.....	6 45	7 74	5 96	6 79	13 97	23 85	41 37	50 51	20 53	26 12	59 40	48 45
\$100,000 under \$200,000.....	3 68	4 65	3 65	4 41	7 18	14 65	26 85	46 09	15 17	18 62	24 88	39 24
\$200,000 under \$500,000.....	3 10	4 29	3 54	4 71	5 16	14 43	20 21	30 24	16 17	26 46	24 60	50 32
\$500,000 under \$1,000,000.....	2 75	4 20	3 30	5 30	4 54	14 74	16 09	30 73	16 22	36 23	24 74	32 51
\$1,000,000 or more.....	1 36	1 86	1 79	2 38	1 83	3 42	7 13	9 71	7 12	8 59	11 51	15 05
Nontaxable returns, total.....	3 91	4 52	3 92	4 29	9 25	12 86	35 90	53 13	13 47	16 97	25 74	29 01

Footnotes at end of table

**Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total.....	1,48	1.64	1.73	2.02	1.74	1.05	2.81	1.65	5.20	4.81	15.91	7.08
No adjusted gross income	7 87	6 38	6 62	5 96	11 43	7 05	6 53	2 68	25 31	13 18	26 86	15 98
\$1 under \$5,000	8 34	10 85	9 95	14 08	12 90	26 05	13 37	20 88	26 49	43 97	89 94	74 67
\$5,000 under \$10,000	5 82	7 40	7 99	11 00	10 79	12 82	13 26	18 81	23 10	27 69	80 36	87 80
\$10,000 under \$15,000	5 36	7 34	7 33	10 26	9 67	13 33	15 42	19 52	24 77	28 56	63 62	96 34
\$15,000 under \$20,000	5 82	7 67	7 23	8 64	9 60	13 32	12 80	17 42	25 18	30 77	**96 49	**98 15
\$20,000 under \$25,000	5 89	8 04	7 51	9 55	10 14	12 87	13 43	17 07	25 47	32 83	**	**
\$25,000 under \$30,000	6 67	8 80	7 09	9 25	9 54	12 25	13 62	18 73	27 32	39 24	65 75	63 69
\$30,000 under \$40,000	5 00	7 27	5 05	6 55	7 31	9 49	10 23	14 05	19 37	29 51	52 95	71 88
\$40,000 under \$50,000	5 51	7 85	5 83	7 78	7 44	10 09	10 40	14 11	21 25	36 75	56 70	61 67
\$50,000 under \$75,000	4 45	5 83	4 45	5 52	5 36	6 80	7 38	9 14	16 03	23 04	53 75	56 59
\$75,000 under \$100,000	5 87	7 28	5 96	6 67	6 22	7 35	9 64	10 10	17 63	21 76	57 70	75 83
\$100,000 under \$200,000	3 48	4 46	4 03	4 66	3 16	3 62	5 07	6 00	9 47	15 18	27 83	37 20
\$200,000 under \$500,000	2 84	4 22	4 69	6 41	2 18	2 78	3 57	4 19	7 22	15 29	16 35	27 52
\$500,000 under \$1,000,000	2 45	4 33	4 18	7 06	1 70	2 51	3 06	3 61	5 88	13 83	15 44	23 65
\$1,000,000 or more	1 16	1 65	2 07	2 84	0 81	0 69	1 50	0 86	2 48	3 39	5 52	1 63
Taxable returns, total.....	1 64	1 75	1 92	2 28	1 82	1 06	2 86	2 04	5 44	4 93	17 00	7 57
No adjusted gross income	47 63	19 72	28 20	14 02	27 73	5 35	21 47	5 97	48 22	22 18	48 97	32 06
\$1 under \$5,000	29 47	38 61	97 84	92 01	24 78	31 83	35 27	53 85	30 11	41 11	-	-
\$5,000 under \$10,000	11 51	15 41	15 89	20 53	18 13	21 73	23 94	31 40	30 02	34 07	99 96	99 96
\$10,000 under \$15,000	7 31	9 92	10 64	14 54	13 31	17 61	23 26	28 42	27 62	32 11	83 90	95 82
\$15,000 under \$20,000	6 39	8 43	8 58	10 10	11 20	15 97	15 11	21 85	27 58	33 70	98 80	98 79
\$20,000 under \$25,000	6 23	8 59	7 84	10 26	11 18	14 09	15 68	21 34	26 69	35 13	-	-
\$25,000 under \$30,000	6 79	8 96	7 36	9 86	9 86	12 65	14 32	20 49	27 33	39 25	65 91	70 08
\$30,000 under \$40,000	5 08	7 43	5 15	6 81	7 44	9 68	10 48	15 84	19 52	29 62	52 98	72 24
\$40,000 under \$50,000	5 55	7 89	5 98	7 91	7 47	10 20	10 60	15 21	21 84	38 61	57 55	72 17
\$50,000 under \$75,000	4 45	5 85	4 47	5 59	5 39	6 86	7 45	9 70	16 21	23 06	56 86	59 69
\$75,000 under \$100,000	5 90	7 33	5 88	6 72	6 23	7 38	9 70	10 52	17 70	22 41	58 58	79 93
\$100,000 under \$200,000	3 49	4 47	4 03	4 67	3 17	3 62	5 08	6 15	9 52	15 21	27 89	40 10
\$200,000 under \$500,000	2 85	4 23	4 69	6 44	2 18	2 78	3 58	4 31	7 23	15 32	16 41	29 90
\$500,000 under \$1,000,000	2 45	4 33	4 19	7 18	1 70	2 51	3 06	3 75	5 88	13 84	15 48	23 65
\$1,000,000 or more	1 16	1 66	2 07	2 87	0 81	0 69	1 50	0 98	2 48	3 39	5 53	1 64
Nontaxable returns, total.....	3 62	4 32	3 95	4 34	6 09	7 49	5 19	2 75	17 82	16 74	39 32	16 34

Footnotes at end of table



**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm			Unemployment compensation			Social security benefits			Foreign-earned income exclusion		
	Net income		Net loss		Amount		Total		Taxable		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
<b>All returns, total.....</b>	374	4.80	2,23	2.98	1.74	2.35	1.29	1.45	1.56	1.89	5.28	5.36
No adjusted gross income	20 85	12 70	4 94	4 97	23 59	27 48	13 66	14 94	80 58	72 94	12 04	13 28
\$1 under \$5,000	21 07	29 84	13 26	17 52	10 24	12 04	6 81	7 96	43 64	46 21	13 89	15 73
\$5,000 under \$10,000	15 15	20 78	11 73	20 86	5 26	6 95	4 75	5 19	29 14	37 43	26 94	29 49
\$10,000 under \$15,000	14 10	23 66	10 33	15 40	4 69	6 20	4 60	5 11	28 66	40 61	22 88	25 22
\$15,000 under \$20,000	16 17	22 13	11 36	16 28	5 34	7 48	5 06	5 57	15 23	28 29	33 57	35 40
\$20,000 under \$25,000	14 21	22 04	10 41	12 69	5 71	7 60	5 16	5 81	7 10	11 46	33 42	37 80
\$25,000 under \$30,000	16 02	18 29	12 70	14 93	6 35	8 09	4 93	5 37	5 20	7 73	70 42	57 44
\$30,000 under \$40,000	12 22	19 40	9 04	11 10	4 98	6 35	3 77	4 37	3 78	4 66	26 01	26 60
\$40,000 under \$50,000	13 35	18 89	10 45	15 08	5 88	8 01	4 24	5 01	4 24	4 80	31 51	30 48
\$50,000 under \$75,000	12 05	11 21	9 10	10 88	5 44	7 19	3 46	3 91	3 46	3 86	23 04	18 56
\$75,000 under \$100,000	16 24	17 07	15 78	16 19	10 02	12 49	5 28	6 07	5 28	6 07	17 50	16 83
\$100,000 under \$200,000	10 39	11 93	9 76	11 47	11 14	12 99	3 84	4 11	3 84	4 11	13 03	12 60
\$200,000 under \$500,000	12 80	10 71	7 83	9 24	14 87	19 09	4 20	4 52	4 20	4 52	11 18	11 80
\$500,000 under \$1,000,000	12 10	14 46	6 60	8 36	18 92	22 99	3 56	4 05	3 56	4 05	12 28	12 94
\$1,000,000 or more	6 76	9 97	3 32	3 89	14 30	16 74	1 88	2 17	1 88	2 17	7 43	8 01
<b>Taxable returns, total.....</b>	450	5.30	2.98	3.87	2.05	2.73	1.40	1.57	1.57	1.91	8.42	7.50
No adjusted gross income	14 44	16 04	45 65	11 61	98 62	99 35	70 25	64 28	61 56	60 32	-	-
\$1 under \$5,000	63 55	65 37	47 94	64 85	61 73	62 12	28 81	33 72	93 93	93 98	-	-
\$5,000 under \$10,000	29 30	41 28	26 98	43 21	9 98	12 92	8 06	8 67	49 62	55 57	99 95	99 95
\$10,000 under \$15,000	22 19	33 48	16 61	26 55	6 51	8 57	5 74	6 26	35 57	52 79	42 28	50 44
\$15,000 under \$20,000	22 21	31 66	14 66	20 79	6 70	9 55	5 38	5 89	15 87	29 65	49 78	52 39
\$20,000 under \$25,000	16 57	26 53	11 10	13 58	6 21	8 40	5 24	5 90	7 24	11 78	39 58	44 55
\$25,000 under \$30,000	16 21	18 43	12 77	15 10	6 39	8 15	4 87	5 43	5 25	7 84	70 42	57 44
\$30,000 under \$40,000	12 33	19 60	9 16	11 50	4 99	6 37	3 81	4 41	3 82	4 72	30 23	28 63
\$40,000 under \$50,000	13 44	18 95	10 54	15 47	5 88	8 01	4 26	5 04	4 26	4 83	34 03	33 30
\$50,000 under \$75,000	12 05	11 21	9 10	10 90	5 45	7 21	3 47	3 93	3 47	3 87	23 04	18 56
\$75,000 under \$100,000	18 25	17 07	15 81	16 25	10 03	12 52	5 30	6 08	5 30	6 08	18 11	17 39
\$100,000 under \$200,000	10 39	11 93	9 77	11 51	11 14	12 99	3 85	4 12	3 85	4 12	13 12	12 38
\$200,000 under \$500,000	12 80	10 71	7 85	9 32	14 88	19 10	4 20	4 53	4 20	4 53	11 84	11 84
\$500,000 under \$1,000,000	12 12	14 46	6 61	8 40	18 93	23 01	3 57	4 06	3 57	4 06	12 32	12 98
\$1,000,000 or more	6 76	9 97	3 33	3 92	14 30	16 74	1 88	2 17	1 88	2 17	7 44	8 02
<b>Non taxable returns, total.....</b>	845	12.96	4.80	5.17	3.59	4.81	3.50	4.00	12.49	15.89	7.16	8.28

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Total			Statutory adjustments		Secondary IRA payments	
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(93)	(94)	(95)	(96)											
All returns, total.....	1.99	2.70	8.28	6.56	3.94	1.37	4.16	5.52	0.78	1.24	2.29	2.41	2.99	3.20	2.99
No adjusted gross income	12.33	10.63	20.25	13.62	4.29	1.40	27.81	17.90	5.83	9.39	23.05	22.84	27.29	25.39	27.29
\$1 under \$5,000	6.49	11.13	32.31	50.05	15.80	23.14	21.50	23.98	3.92	9.14	16.16	17.56	47.28	51.55	47.28
\$5,000 under \$10,000	7.33	10.69	47.93	39.78	15.99	19.98	16.06	19.38	3.03	5.44	11.86	12.85	32.12	38.87	32.12
\$10,000 under \$15,000	8.24	12.00	33.31	41.54	22.07	24.58	14.17	16.46	3.29	4.90	9.94	10.52	16.52	17.10	16.52
\$15,000 under \$20,000	6.03	14.20	33.84	42.82	21.92	23.70	16.06	19.69	3.48	5.07	8.75	9.18	14.86	16.65	14.86
\$20,000 under \$25,000	9.26	16.26	49.09	47.73	31.37	26.92	14.79	18.26	3.66	5.81	7.23	7.75	11.19	12.46	11.19
\$25,000 under \$30,000	9.04	16.33	55.93	90.53	33.55	31.85	17.45	23.63	3.88	5.40	7.37	7.90	11.03	11.95	11.03
\$30,000 under \$40,000	6.86	12.00	31.24	34.90	24.00	23.70	13.38	16.96	2.76	4.46	5.43	5.93	7.56	8.03	7.56
\$40,000 under \$50,000	7.26	12.41	39.39	48.30	30.15	30.03	12.78	16.19	3.11	4.87	6.55	7.21	7.88	8.73	7.88
\$50,000 under \$75,000	5.49	10.01	23.86	24.68	24.58	27.42	10.29	15.82	2.63	4.26	6.81	7.00	8.24	8.88	8.24
\$75,000 under \$100,000	7.44	13.87	27.76	25.03	45.62	27.52	14.40	20.88	3.75	5.30	9.03	9.27	9.69	10.50	9.69
\$100,000 under \$200,000	4.89	8.59	15.67	13.84	19.84	16.72	11.36	15.84	2.30	3.06	5.83	6.06	5.94	6.41	5.94
\$200,000 under \$500,000	3.59	8.20	12.56	14.87	16.51	12.04	10.21	19.00	1.92	2.82	5.19	5.19	6.07	6.47	6.07
\$500,000 under \$1,000,000	2.82	8.23	10.73	14.31	15.53	10.56	9.52	20.38	1.68	3.40	4.95	4.99	5.65	6.19	5.65
\$1,000,000 or more.....	1.28	2.79	5.01	6.55	5.77	2.87	4.98	8.58	0.83	1.87	3.08	3.13	3.56	3.97	3.56
Taxable returns, total.....	2.19	2.82	9.74	7.50	9.96	2.35	4.54	5.80	0.96	1.33	2.39	2.50	3.10	3.30	3.10
No adjusted gross income	29.75	9.55	21.27	4.45	24.83	2.07	29.73	2.73	23.03	25.82	74.97	75.27	82.16	87.14	82.16
\$1 under \$5,000	9.20	10.71	-	-	98.54	94.65	70.67	70.74	13.70	27.09	27.07	30.95	-	-	-
\$5,000 under \$10,000	12.61	17.68	88.98	72.77	39.08	56.12	35.33	38.95	6.47	10.86	16.02	17.07	62.29	62.29	62.29
\$10,000 under \$15,000	11.24	16.68	55.77	70.46	31.80	36.28	18.83	21.63	5.03	7.07	11.92	12.60	25.74	26.09	25.74
\$15,000 under \$20,000	9.41	17.16	48.36	68.56	31.08	30.57	17.47	21.98	4.44	6.38	9.44	9.90	17.93	19.81	17.93
\$20,000 under \$25,000	9.80	17.26	49.09	47.73	40.09	32.20	16.01	20.21	4.03	6.46	7.53	8.05	12.13	13.15	12.13
\$25,000 under \$30,000	9.27	16.93	55.97	90.53	37.02	40.73	17.73	23.09	3.96	5.54	7.44	7.69	11.26	12.26	11.26
\$30,000 under \$40,000	6.94	12.26	31.51	35.49	27.52	28.42	13.52	17.40	2.78	4.50	5.44	5.94	7.59	8.04	7.59
\$40,000 under \$50,000	7.29	12.85	40.57	52.44	31.84	29.42	12.80	16.22	3.13	4.92	6.57	7.24	7.91	8.78	7.91
\$50,000 under \$75,000	5.50	10.07	23.87	24.93	26.33	34.94	10.34	16.00	2.63	4.26	6.81	7.00	8.25	8.88	8.25
\$75,000 under \$100,000	7.44	13.89	28.67	25.60	49.46	30.08	14.40	20.88	3.75	5.32	9.03	9.27	9.69	10.50	9.69
\$100,000 under \$200,000	4.90	8.60	15.68	13.85	20.06	17.50	11.37	15.85	2.30	3.07	5.83	6.06	5.94	6.41	5.94
\$200,000 under \$500,000	3.60	8.23	12.59	14.97	17.06	12.65	10.26	19.37	1.93	2.82	5.19	5.19	6.07	6.47	6.07
\$500,000 under \$1,000,000	2.82	8.23	10.75	14.32	15.82	10.89	9.55	20.69	1.68	3.40	4.95	4.99	5.65	6.19	5.65
\$1,000,000 or more.....	1.28	2.79	5.01	6.56	5.90	3.05	5.00	8.85	0.83	1.88	3.08	3.13	3.56	3.97	3.56
Nontaxable returns, total.....	4.85	6.61	15.61	12.41	4.24	1.61	10.05	12.89	1.72	3.22	8.40	8.95	11.26	12.82	11.26

Footnotes at end of table

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income  
—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Statutory adjustments—continued														
Size of adjusted gross income	Moving expenses adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total.....	5,22	7.45	0.75	1.13	2.78	2.46	5.30	10.13	5.79	5.33	1.83	2.01	13.09	15.32
No adjusted gross income.....	4532	60.46	6.44	6.85	3750	56.50	27.87	26.99	2939	25.13	1290	12.40	6709	47.22
\$1 under \$5,000.....	5002	51.80	4.00	5.76	4522	56.53	24.05	35.75	7054	72.09	1191	13.43	6352	76.34
\$5,000 under \$10,000.....	2767	32.23	3.12	3.73	5017	60.79	18.01	35.39	2714	28.67	907	10.41	6317	66.94
\$10,000 under \$15,000.....	1905	26.40	3.46	4.29	3045	32.05	1691	29.06	3054	34.11	757	9.58	-	-
\$15,000 under \$20,000.....	2115	28.32	3.74	4.84	2707	32.24	15.66	28.65	3019	39.59	756	8.42	5286	54.97
\$20,000 under \$25,000.....	2022	22.69	4.09	5.68	2330	24.17	19.25	29.06	2245	22.72	802	9.37	5973	57.86
\$25,000 under \$30,000.....	1948	25.59	4.44	6.22	2381	26.99	23.05	43.03	2654	29.07	838	10.89	5001	62.54
\$30,000 under \$40,000.....	1525	22.92	3.08	4.31	1487	18.73	15.80	23.73	1766	21.18	621	6.67	3650	42.53
\$40,000 under \$50,000.....	1601	18.40	3.52	4.90	1339	15.67	17.46	38.13	2111	25.79	674	7.03	2943	55.96
\$50,000 under \$75,000.....	1210	17.16	2.88	3.89	812	9.47	14.51	20.64	1506	21.02	535	6.24	2961	39.39
\$75,000 under \$100,000.....	1606	27.93	4.19	5.01	823	10.49	19.49	35.19	1846	18.71	680	8.06	4300	45.40
\$100,000 under \$200,000.....	1351	18.37	2.51	2.77	384	4.28	17.06	27.50	1129	12.51	366	4.25	2624	33.10
\$200,000 under \$500,000.....	1625	20.12	2.16	2.62	328	3.56	16.13	23.54	800	6.31	310	3.56	3391	39.11
\$500,000 under \$1,000,000.....	1973	27.96	2.03	3.29	379	4.25	15.41	25.44	675	8.70	292	3.43	3213	49.55
\$1,000,000 or more.....	988	13.45	1.02	1.64	243	3.07	8.35	26.75	319	3.81	149	1.93	1507	6.12
Taxable returns, total.....	5,44	7.74	0.99	1.29	2,79	2.47	5.90	11.70	6,01	5.54	2,02	2.18	13,88	16,26
No adjusted gross income.....	-	-	2706	14.28	33,86	39.33	21,97	1.09	40,25	41.52	41,00	31.40	-	-
\$1 under \$5,000.....	-	-	1622	20.36	-	-	39,80	46.21	-	-	-	-	-	-
\$5,000 under \$10,000.....	3838	50.21	693	8.58	6318	72.62	35,99	81.83	42,23	42.57	16,69	18.10	**76,35	**87.77
\$10,000 under \$15,000.....	2352	33.66	5.55	6.86	3516	38.56	2204	31.31	34,23	40.50	11,00	14.82	-	-
\$15,000 under \$20,000.....	2338	31.61	5.05	6.58	2833	32.49	17,08	30.14	31,44	42.04	10,01	11.38	59,47	56.62
\$20,000 under \$25,000.....	2130	24.65	4.63	6.55	2487	25.36	20,03	30.74	23,27	24.06	910	11.02	63,24	61.75
\$25,000 under \$30,000.....	1949	25.60	4.57	6.41	2447	27.89	24,33	45.22	26,54	29.07	866	11.35	57,78	73.93
\$30,000 under \$40,000.....	1542	22.24	3.11	4.38	1494	18.41	15,95	24.09	17,66	22.05	631	6.80	36,50	42.53
\$40,000 under \$50,000.....	1604	18.48	3.54	4.94	1354	15.94	17,51	38.38	21,45	27.04	680	7.13	29,43	55.96
\$50,000 under \$75,000.....	1210	17.16	2.89	3.91	813	9.50	14,51	20.64	15,06	21.04	537	6.26	29,61	39.39
\$75,000 under \$100,000.....	1606	27.93	4.20	5.01	823	10.49	19,50	35.22	18,50	18.97	681	8.08	43,00	45.40
\$100,000 under \$200,000.....	1351	18.37	2.51	2.78	384	4.28	17,06	27.51	11,32	12.60	366	4.25	26,24	33.10
\$200,000 under \$500,000.....	1625	20.14	2.16	2.62	328	3.56	16,14	23.59	801	8.33	310	3.56	33,91	39.11
\$500,000 under \$1,000,000.....	1973	27.96	2.03	3.29	379	4.25	15,42	25.46	675	8.71	292	3.44	32,13	49.55
\$1,000,000 or more.....	988	13.45	1.02	1.64	243	3.07	8,39	26.89	320	3.82	149	1.93	15,07	6.12
Nontaxable returns, total.....	18,34	26.89	1.74	2.52	24,00	25.64	12,08	19.11	21,49	17.94	4,75	5.43	38,27	39.68

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Basic standard deduction			Additional standard deduction			Total itemized deductions			Exemptions			Taxable income			Income tax before credits		
	Number of returns	Amount	(122)	Number of returns	Amount	(123)	Number of returns	Amount	(125)	Number of returns	Amount	(126)	Number of returns	Amount	(129)	Number of returns	Amount	(132)
<b>All returns, total.....</b>	<b>0.24</b>	<b>0.31</b>		<b>1.36</b>	<b>1.42</b>		<b>0.56</b>	<b>0.55</b>		<b>0.29</b>	<b>0.29</b>		<b>0.24</b>	<b>0.22</b>		<b>0.25</b>		
No adjusted gross income	-	-	-	-	-	-	-	-	-	3.06	3.06	-	-	-	-	53.72	36.87	
\$1 under \$5,000	1.38	1.56		5.44	5.55		9.16	10.40		2.28	2.28		2.93	4.08		2.97	5.11	
\$5,000 under \$10,000	1.42	1.43		3.41	3.47		6.22	7.64		1.68	1.67		2.21	2.70		2.21	2.74	
\$10,000 under \$15,000	1.46	1.45		3.24	3.36		4.72	5.77		1.56	1.56		1.70	2.02		1.70	3.21	
\$15,000 under \$20,000	1.66	1.65		3.80	3.96		4.24	5.18		1.72	1.73		1.62	1.90		1.62	1.90	
\$20,000 under \$25,000	1.87	1.85		4.67	4.91		3.86	5.37		1.86	1.86		1.70	1.90		1.70	1.90	
\$25,000 under \$30,000	2.22	2.20		5.67	5.89		3.63	3.95		2.11	2.11		1.89	2.06		1.89	2.06	
\$30,000 under \$40,000	1.53	1.57		5.03	5.35		2.25	2.52		1.42	1.42		1.12	1.19		1.12	1.19	
\$40,000 under \$50,000	2.18	2.22		6.09	6.56		2.20	2.41		1.69	1.69		1.43	1.48		1.43	1.53	
\$50,000 under \$75,000	2.35	2.37		5.48	5.77		1.40	1.55		1.28	1.28		1.09	1.10		1.09	1.13	
\$75,000 under \$100,000	5.45	5.53		9.91	10.70		1.84	2.13		2.00	2.00		1.75	1.78		1.75	1.81	
\$100,000 under \$200,000	5.95	6.13		10.13	10.86		1.56	1.56		1.68	1.71		1.48	1.29		1.48	1.25	
\$200,000 under \$300,000	5.61	5.70		11.13	11.17		1.45	1.49		1.57	3.25		1.37	1.16		1.37	1.13	
\$300,000 under \$500,000	4.90	4.97		10.35	10.68		1.07	1.49		1.20	-		0.98	1.01		0.98	1.02	
\$500,000 under \$1,000,000	2.86	2.91		6.72	6.93		0.54	0.53		0.64	-		0.50	0.31		0.50	0.31	
\$1,000,000 or more	<b>0.49</b>	<b>0.52</b>		<b>1.81</b>	<b>1.88</b>		<b>0.58</b>	<b>0.53</b>		<b>0.37</b>	<b>0.37</b>		<b>0.27</b>	<b>0.22</b>		<b>0.27</b>	<b>0.24</b>	
<b>Taxable returns, total.....</b>																		
No adjusted gross income	-	-	-	-	-	-	-	-	-	25.07	24.97	-	-	-	-	58.79	40.76	
\$1 under \$5,000	2.97	3.74		55.30	58.12		39.77	47.54		39.98	39.98		2.97	4.08		2.97	5.12	
\$5,000 under \$10,000	2.33	2.35		5.71	5.73		13.33	14.09		2.80	2.80		2.29	2.74		2.29	2.78	
\$10,000 under \$15,000	2.00	2.00		3.91	4.02		7.12	7.90		2.02	2.02		1.93	2.16		1.93	3.45	
\$15,000 under \$20,000	2.03	2.02		3.86	4.02		5.34	5.50		1.98	1.98		1.89	2.09		1.89	2.09	
\$20,000 under \$25,000	1.97	1.96		4.69	4.93		4.30	4.46		1.93	1.93		1.78	1.95		1.78	1.95	
\$25,000 under \$30,000	2.22	2.21		5.67	5.89		3.76	3.93		2.12	2.12		1.90	2.06		1.90	2.06	
\$30,000 under \$40,000	1.53	1.57		5.04	5.36		2.27	2.39		1.42	1.42		1.13	1.19		1.13	1.23	
\$40,000 under \$50,000	2.18	2.22		6.09	6.56		2.21	2.38		1.70	1.70		1.43	1.48		1.43	1.53	
\$50,000 under \$75,000	2.35	2.37		5.48	5.77		1.41	1.53		1.28	1.28		1.09	1.10		1.09	1.13	
\$75,000 under \$100,000	5.45	5.53		9.91	10.70		1.95	2.12		2.00	2.00		1.75	1.78		1.75	1.81	
\$100,000 under \$200,000	5.97	6.14		10.13	10.86		1.56	1.56		1.68	1.71		1.48	1.29		1.48	1.25	
\$200,000 under \$500,000	5.62	5.70		11.13	11.17		1.45	1.50		1.57	3.25		1.37	1.16		1.37	1.13	
\$500,000 under \$1,000,000	4.90	4.97		10.36	10.69		1.07	1.50		1.20	-		0.98	1.01		0.98	1.02	
\$1,000,000 or more	2.86	2.91		6.72	6.93		0.54	0.54		0.64	-		0.50	0.31		0.50	0.31	
<b>Nontaxable returns, total.....</b>	<b>0.88</b>	<b>0.89</b>		<b>2.85</b>	<b>2.96</b>		<b>3.07</b>	<b>4.16</b>		<b>0.85</b>	<b>0.85</b>		<b>2.19</b>	<b>2.86</b>		<b>2.20</b>	<b>2.85</b>	

\*\* CV's not available because data combined to avoid disclosure of information for specific taxpayers  
NOTE: Detail may not add to totals because of rounding

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total.....	34,007,717	2,542,780,909	30,030,254	28,756,851	84,057,058	3,008,914	36,982,465	13,469,289	65,384,510	16,507,049	11,477,465	
Under \$5,000.....	219,764	75,638	802,295	177,620	314,125	14,997	82,468	86,888	177,938	36,319	14,884	
\$5,000 under \$10,000.....	519,196	4,197,029	2,066,213	397,112	874,294	45,391	389,546	213,222	441,063	88,942	42,982	
\$10,000 under \$15,000.....	930,474	11,734,061	4,862,307	716,183	1,462,277	64,498	431,863	329,201	822,595	220,570	74,419	
\$15,000 under \$20,000.....	1,215,854	17,944,876	7,874,876	884,414	1,887,244	73,710	628,327	353,573	955,781	334,195	134,195	
\$20,000 under \$25,000.....	1,536,831	24,596,918	12,221,535	1,091,335	2,897,065	85,514	787,836	408,145	913,627	539,894	198,792	
\$25,000 under \$30,000.....	1,789,527	34,389,264	18,365,658	1,266,152	3,536,349	94,826	799,444	500,646	997,948	753,148	309,359	
\$30,000 under \$35,000.....	2,034,649	46,257,598	24,353,609	1,534,659	4,139,006	89,099	980,694	502,225	1,066,938	978,968	405,682	
\$35,000 under \$40,000.....	2,162,732	51,110,077	26,992,737	1,667,585	4,665,288	95,852	544,927	616,429	1,087,590	1,097,245	434,971	
\$40,000 under \$45,000.....	2,323,902	56,860,284	31,121,713	1,828,271	5,138,271	118,824	645,534	629,383	1,251,926	1,146,289	514,616	
\$45,000 under \$50,000.....	2,133,347	51,188,755	27,039,374	1,777,242	4,915,446	102,769	441,387	638,042	1,231,901	1,121,057	468,996	
\$50,000 under \$55,000.....	1,931,182	47,120,349	24,114,145	1,591,151	4,457,500	113,852	845,790	648,262	1,161,887	1,205,331	590,924	
\$55,000 under \$60,000.....	1,618,374	41,681,710	20,980,888	1,354,791	3,854,791	110,050	807,057	759,390	1,040,732	1,248,026	684,038	
\$60,000 under \$65,000.....	1,338,706	37,108,422	17,466,682	1,051,279	3,241,014	97,630	214,594	1,982,051	4,387,801	2,688,690	1,368,727	
\$65,000 under \$70,000.....	1,051,279	30,374,797	14,370,535	832,335	2,580,202	73,690	329,905	2,341,280	5,722,691	2,521,924	1,574,543	
\$70,000 under \$75,000.....	865,148	26,374,797	12,430,535	695,752	2,167,660	61,079	700,907	2,475,320	6,186,361	1,872,121	1,003,240	
\$75,000 under \$80,000.....	741,208	22,438,338	10,855,718	592,557	1,824,944	53,843	769,187	2,475,320	6,186,361	1,872,121	1,003,240	
\$80,000 under \$85,000.....	646,207	19,530,671	9,410,325	509,802	1,324,944	38,238	769,187	2,475,320	6,186,361	1,872,121	1,003,240	
\$85,000 under \$90,000.....	546,177	16,530,671	8,010,325	432,944	1,094,944	31,843	6,097,759	146,576	5,455,862	88,412	534,908	
\$90,000 or more.....	30,362	2,610,127,262	28,920,740	27,221,433	80,378,490	2,861,261	35,146,836	12,769,150	62,726,457	47,950	1,023,506	
Taxable returns, total.....	32,015,791	2,510,127,262	28,920,740	27,221,433	80,378,490	2,861,261	35,146,836	12,769,150	62,726,457	16,004,364	11,174,848	
Non-taxable returns, total.....	1,991,925	32,653,548	1,109,514	1,534,957	4,178,568	147,653	1,835,629	680,149	2,658,053	502,685	297,617	
Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total.....	209,091	2,828,472	7,360,920	120,291,126	10,714,129	132,762,020	943,722	634,574	1,930,478	20,343,140	6,294,573	83,044,280
Under \$5,000.....	2,024	7,471	70,140	13,026	73,814	10,959	13,026	13,026	13,026	34,589	41,735	52,884
\$5,000 under \$10,000.....	5,024	20,242	147,365	41,736	18,504	97,726	12,904	13,026	13,026	34,589	41,735	52,884
\$10,000 under \$15,000.....	11,915	188,816	223,789	1,381,174	258,189	205,871	19,122	-18,122	120,079	513,594	313,507	2,248,027
\$15,000 under \$20,000.....	24,760	71,398	302,846	1,998,980	324,466	20,667	20,667	122,744	568,949	392,605	3,708,107	
\$20,000 under \$25,000.....	24,393	177,775	359,610	2,774,330	310,004	688,797	32,115	15,904	95,474	314,607	3,250,341	
\$25,000 under \$30,000.....	18,916	188,507	397,551	2,799,128	373,674	599,400	45,732	47,804	482,110	337,755	3,901,711	
\$30,000 under \$35,000.....	23,638	230,833	474,631	3,454,631	474,631	759,400	53,967	47,956	481,110	347,686	4,407,668	
\$35,000 under \$40,000.....	13,431	210,987	487,014	3,941,101	441,823	881,081	37,680	172,900	113,168	326,688	3,316,643	
\$40,000 under \$45,000.....	15,979	168,123	487,433	4,245,085	476,345	933,080	31,584	-16,021	110,688	363,084	5,642,824	
\$45,000 under \$50,000.....	18,027	220,347	496,924	2,885,338	472,891	942,053	35,138	-129,877	101,260	318,961	4,144,755	
\$50,000 under \$55,000.....	10,552	159,901	446,582	4,616,783	446,582	1,216,782	35,327	-5,072	108,901	380,052	5,461,202	
\$55,000 under \$60,000.....	12,613	116,369	397,362	3,535,211	353,552	1,306,549	36,993	91,124	864,959	346,726	4,415,577	
\$60,000 under \$65,000.....	7,050	117,838	972,282	10,419,495	1,489,139	4,336,592	119,488	46,624	2,940,761	926,116	14,631,368	
\$65,000 under \$70,000.....	7,146	286,352	15,419,870	1,532,456	1,836,522	110,836	294,203	2,940,761	2,940,761	788,638	14,389,336	
\$70,000 under \$75,000.....	8,783	298,828	928,021	32,528,892	2,165,822	19,133,193	184,060	114,193	4,630,947	692,649	15,945,919	
\$75,000 under \$80,000.....	2,442	127,047	276,963	21,260,061	736,385	21,741,521	116,438	-17,738	62,212	2,114,900	168,505	
\$80,000 under \$85,000.....	*204	*14,950	43,212	5,373,061	144,852	13,646,891	32,957	-96,555	9,495	508,969	28,301	
\$85,000 or more.....	75	28,333	20,352	3,833,533	75,340	59,499,285	24,068	74,077	362,634	14,697	83,633	
Taxable returns, total.....	190,345	2,678,683	6,635,416	118,458,065	10,985,349	131,038,402	886,408	-280,495	17,558,124	5,760,928	89,173,630	
Non-taxable returns, total.....	18,746	149,808	679,001	3,626,789	1,725,788	77,314	980,336	174,354	980,336	533,644	3,070,660	

Footnotes at end of table

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All returns, total	2,955,787	31,945,338	3,463,087	22,193,536	208,076	1,477,836	3,733,308	125,039,857	329,540	5,135,724	618,974	-3,457,421
Under \$5,000	27,902	107,585	38,560	215,508	*1,595	*240	32,296	-234,931	1,799	-2,278	7,411	-159,215
\$5,000 under \$10,000	65,092	218,523	52,572	389,739	*1,341	*52,761	52,761	-11,041	5,284	-11,041	17,510	-251,669
\$10,000 under \$15,000	105,296	545,063	94,838	509,831	8,683	39,116	52,708	-78,437	6,962	24,308	26,344	-315,350
\$15,000 under \$20,000	103,377	377,812	98,229	609,181	*6,104	*23,715	87,023	-70,793	10,259	26,321	27,427	-170,658
\$20,000 under \$25,000	128,069	690,018	132,069	739,157	*6,066	*53,188	102,851	-173,915	13,573	78,399	20,215	-50,885
\$25,000 under \$30,000	111,875	472,106	146,427	723,540	9,592	69,092	120,093	68,800	7,528	13,068	31,474	-50,885
\$30,000 under \$35,000	119,333	542,467	166,289	1,143,750	4,579	5,060	116,617	376,487	13,266	4,809	18,406	64,170
\$35,000 under \$40,000	143,253	763,117	190,831	1,125,898	6,773	*80,252	108,611	377,207	18,487	117,838	37,673	-195,270
\$40,000 under \$45,000	124,798	557,255	161,362	696,289	11,665	29,973	160,690	449,325	8,744	22,523	46,345	-85,328
\$45,000 under \$50,000	153,965	890,670	161,945	978,309	7,413	59,730	125,005	456,776	11,936	72,096	32,111	-199,228
\$50,000 under \$55,000	131,842	723,119	164,778	931,645	15,254	47,989	153,400	831,504	8,361	32,186	27,646	-84,339
\$55,000 under \$60,000	152,780	875,542	220,669	1,172,632	7,921	91,149	146,989	891,998	12,063	69,987	49,996	-223,446
\$60,000 under \$75,000	338,392	2,158,215	473,149	2,808,557	30,500	22,244	391,008	2,827,267	32,598	170,748	69,858	-235,491
\$75,000 under \$100,000	390,631	3,453,331	546,306	3,313,351	37,896	338,378	509,090	5,399,885	46,228	254,969	80,762	-289,580
\$100,000 under \$200,000	548,277	6,996,564	560,721	3,782,650	38,398	436,801	926,955	20,043,046	76,360	1,111,741	91,047	-375,194
\$200,000 under \$500,000	229,739	6,034,079	152,385	1,868,955	11,283	139,427	487,751	29,554,685	39,657	915,458	26,277	-430,702
\$500,000 under \$1,000,000	52,288	2,785,129	31,609	597,261	1,970	113,304	18,512,801	9,250	631,004	6,868	-208,656	
\$1,000,000 or more	30,856	37,597,742	16,329	599,285	1,143	12,410	64,526	46,394,091	7,605	1,603,589	3,764	-301,615
Taxable returns, total	2,719,287	30,518,701	3,212,280	20,172,280	1,406,781	1,406,781	3,506,246	126,524,751	312,687	5,095,228	584,326	-2,625,478
Non-taxable returns, total	236,500	244,638	244,638	244,638	12,875	71,054	227,062	-1,485,095	16,853	40,497	64,648	-827,943
Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-gained income exclusion		Other income less loss		Total statutory adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)			
All returns, total	2,091,929	6,238,523	2,985,176	24,349,198	53,076	2,519,208	2,297,442	11,358,159	8,092,157	27,930,152		
Under \$5,000	*5,297	*15,661	1,577	4,901	*3	*218	17,078	15,978	57,571	95,461		
\$5,000 under \$10,000	41,486	118,252	7,984	25,500	*3,328	*135,169	25,282	10,765	141,761	176,480		
\$10,000 under \$15,000	76,653	287,489	17,118	71,489	*2,613	*50,531	49,819	22,884	247,825	372,949		
\$15,000 under \$20,000	98,884	245,692	41,785	151,217	*2,877	*139,487	60,496	151,087	322,474	486,448		
\$20,000 under \$25,000	118,806	310,280	128,382	142,988	*2,865	*181,113	69,719	146,403	401,367	779,488		
\$25,000 under \$30,000	138,149	470,169	188,017	461,044	*1,086	*34,985	98,124	243,231	453,326	826,587		
\$30,000 under \$35,000	144,644	488,485	216,293	669,980	*1,434	*80,204	97,998	221,812	472,509	975,013		
\$35,000 under \$40,000	174,895	469,308	182,206	827,982	*3,474	*50,740	103,328	38,932	456,643	917,204		
\$40,000 under \$45,000	189,849	606,924	248,840	1,534,287	*1,433	*46,381	106,434	293,991	527,579	954,146		
\$45,000 under \$50,000	167,193	471,706	178,641	1,322,407	*3,983	*221,405	113,038	492,344	799,590	1,162,525		
\$50,000 under \$55,000	180,436	475,429	196,483	1,657,944	*1,433	*75,540	116,380	224,121	427,079	919,251		
\$55,000 under \$60,000	144,029	493,271	169,686	1,478,709	*1,937	*159,155	149,845	376,397	392,828	822,307		
\$60,000 under \$75,000	288,090	775,570	446,391	4,397,746	2,984	159,473	314,002	598,357	919,544	2,392,207		
\$75,000 under \$100,000	226,677	621,084	394,474	4,458,815	4,560	236,706	351,953	1,236,755	1,004,440	3,708,789		
\$100,000 under \$200,000	103,153	335,764	397,400	5,008,070	13,009	651,866	398,036	1,810,505	1,181,633	7,162,525		
\$200,000 under \$500,000	12,524	48,767	117,591	1,655,082	4,551	280,753	161,568	2,330,337	459,611	4,787,600		
\$500,000 under \$1,000,000	969	3,879	21,025	302,397	856	53,885	39,718	1,076,269	87,460	1,077,143		
\$1,000,000 or more	216	782	11,284	180,680	670	45,801	24,613	2,388,868	46,163	676,982		
Taxable returns, total	1,981,739	5,825,537	2,860,156	23,834,342	44,970	2,172,040	2,178,112	11,142,525	7,441,497	26,797,357		
Non-taxable returns, total	130,190	412,987	105,020	514,856	8,106	347,169	119,329	215,633	650,660	1,132,795		

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions												Taxes paid deduction	
	Total in taxable income			Itemized deductions limitation			Medical and dental expenses deduction			Medical and dental expenses limitation			Total	
	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount		
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)			
All returns, total.....	327,374,034	3,709,717	15,557,237	5,351,066	26,964,295	5,351,066	41,364,474	5,351,066	14,400,179	33,530,277	188,843,888			
Under \$5,000.....	80,450	52,981	-	126,520	707,397	126,520	734,314	126,520	26,916	99,679	669,435			
\$5,000 under \$10,000.....	272,033	122,699	371,092	34,740	2,042,414	34,740	2,240,731	34,740	26,916	43,839	470,000			
\$10,000 under \$15,000.....	508,796	334,842	722,929	577,099	3,238,439	577,099	3,771,839	577,099	543,360	859,366	1,707,450			
\$15,000 under \$20,000.....	838,443	556,602	944,839	563,250	3,312,924	563,250	4,053,805	563,250	740,881	1,131,358	2,184,535			
\$20,000 under \$25,000.....	1,191,751	1,054,449	1,260,019	547,077	2,136,431	547,077	3,055,828	547,077	919,397	1,500,495	3,197,420			
\$25,000 under \$30,000.....	1,460,418	1,656,886	1,492,768	487,647	1,794,559	487,647	2,804,562	487,647	1,010,003	1,751,732	4,233,163			
\$30,000 under \$35,000.....	1,718,577	2,387,284	1,722,447	487,647	1,993,950	487,647	3,886,750	487,647	1,104,820	2,003,560	5,383,050			
\$35,000 under \$40,000.....	1,858,618	3,022,404	1,871,017	435,432	2,432,411	435,432	4,532,411	435,432	1,278,073	2,304,762	6,276,100			
\$40,000 under \$45,000.....	2,020,719	3,662,833	1,978,581	401,257	1,398,460	401,257	2,676,534	401,257	1,178,073	2,304,762	7,200,028			
\$45,000 under \$50,000.....	1,840,830	3,729,489	1,915,823	277,483	1,374,791	277,483	2,390,615	277,483	995,823	2,114,818	7,400,773			
\$50,000 under \$55,000.....	2,007,419	4,714,599	2,041,509	231,802	1,143,271	231,802	2,051,646	231,802	908,374	2,277,191	8,729,375			
\$55,000 under \$60,000.....	1,949,169	5,097,670	2,013,223	191,377	869,749	191,377	1,085,137	191,377	825,388	2,178,666	9,121,625			
\$60,000 under \$75,000.....	1,684,063	4,160,160	1,684,063	187,035	1,474,944	187,035	2,722,846	187,035	1,397,124	3,022,042	24,006,708			
\$75,000 under \$100,000.....	78,996,308	28,002	23,472	220,370	1,374,621	220,370	2,391,945	220,370	1,397,124	4,627,405	28,975,605			
\$100,000 under \$200,000.....	89,314,615	2,423,975	1,114,112	114,112	2,448,498	114,112	1,074,662	114,112	1,074,662	3,764,923	36,303,438			
\$200,000 under \$500,000.....	40,385,814	945,935	4,968,252	12,168	426,059	12,168	690,854	12,168	254,795	943,720	20,409,914			
\$500,000 under \$1,000,000.....	13,678,409	164,162	2,734,039	1,138	74,085	1,138	128,272	1,138	54,186	163,666	8,237,569			
\$1,000,000 under \$5,000,000.....	60,312	6,630,291	15,126,797	179	16,278	179	36,513	179	21,235	90,061	1,401,540			
Taxable returns, total.....	493,930,066	3,707,017	15,541,401	4,166,985	28,192,164	4,166,985	28,192,164	4,166,985	13,065,366	31,724,847	183,571,163			
Non-taxable returns, total.....	33,883,969	2,700	15,637	1,184,381	11,837,438	1,184,381	13,172,311	1,184,381	1,334,813	1,805,430	4,672,724			
Total itemized deductions--continued														
Size of adjusted gross income	Taxes paid deduction--continued												Interest paid deduction	
	State and local taxes			Real estate taxes			Personal property taxes			Other taxes			Total	
	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount		
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)		
All returns, total.....	26,640,536	113,398,119	30,110,701	66,999,956	15,646,514	6,204,121	3,978,649	1,443,692	28,704,828	215,077,974	28,350,280	203,074,312		
Under \$5,000.....	80,450	54,981	168,975	391,822	18,835	16,251	153,376	3,817	153,376	862,812	147,043	840,108		
\$5,000 under \$10,000.....	272,033	122,699	371,092	646,529	195,094	108,564	30,026	12,137	306,206	1,520,421	299,288	1,477,380		
\$10,000 under \$15,000.....	508,796	334,842	722,929	1,272,777	334,610	79,703	84,555	20,127	592,261	2,903,138	577,044	2,841,227		
\$15,000 under \$20,000.....	838,443	556,602	944,839	1,501,818	447,434	105,842	79,201	20,273	824,245	4,412,869	824,149	4,339,377		
\$20,000 under \$25,000.....	1,191,751	1,054,449	1,260,019	1,945,221	593,665	162,677	153,413	35,074	1,174,437	5,935,263	1,174,437	5,794,838		
\$25,000 under \$30,000.....	1,460,418	1,656,886	1,492,768	2,276,895	802,355	239,568	220,098	59,814	1,481,148	8,046,633	1,471,084	7,912,936		
\$30,000 under \$35,000.....	1,718,577	2,387,284	1,722,447	2,652,172	878,853	246,119	246,119	86,091	1,665,863	9,102,617	1,650,722	8,917,805		
\$35,000 under \$40,000.....	1,858,618	3,022,404	1,871,017	2,900,291	963,600	285,747	235,930	61,668	1,850,005	10,201,418	1,843,132	10,099,029		
\$40,000 under \$45,000.....	2,020,719	3,662,833	1,978,581	3,139,984	1,078,928	343,529	242,682	53,680	1,961,145	11,382,705	1,937,831	11,218,970		
\$45,000 under \$50,000.....	1,840,830	3,729,489	1,915,823	3,250,992	1,046,598	355,313	225,976	64,980	1,869,742	11,607,501	1,864,796	11,043,695		
\$50,000 under \$55,000.....	2,007,419	4,714,599	2,041,509	3,558,432	1,086,055	410,151	241,076	46,193	2,017,516	12,277,109	2,004,800	12,065,902		
\$55,000 under \$60,000.....	1,949,169	5,097,670	2,013,223	3,992,010	1,086,055	358,321	259,586	73,624	1,950,611	12,168,036	1,942,310	12,004,578		
\$60,000 under \$75,000.....	1,684,063	4,160,160	1,684,063	4,416,611	2,535,055	916,890	598,123	196,542	4,471,365	30,411,266	4,437,292	29,873,057		
\$75,000 under \$100,000.....	4,120,415	17,114,071	4,326,318	10,590,219	2,249,009	991,767	538,715	179,748	4,126,376	33,734,469	4,099,002	32,806,002		
\$100,000 under \$200,000.....	3,289,114	22,946,584	3,520,874	12,186,619	1,819,253	908,827	515,431	261,428	3,344,240	36,072,201	3,164,303	34,340,943		
\$200,000 under \$500,000.....	838,668	14,897,555	889,698	5,050,901	429,789	330,380	141,762	131,078	784,946	14,555,122	164,373	12,927,067		
\$500,000 under \$1,000,000.....	148,366	6,657,065	156,172	1,430,322	72,944	101,063	25,643	49,139	134,303	4,209,572	119,012	2,931,764		
\$1,000,000 under \$5,000,000.....	73,730	12,609,492	76,346	1,186,339	34,671	132,428	14,061	85,280	64,264	5,674,821	51,043	1,634,340		
Taxable returns, total.....	27,519,294	113,095,290	28,507,822	63,576,643	14,902,724	5,908,373	3,710,515	1,390,856	27,238,859	203,031,481	26,908,977	192,044,314		
Non-taxable returns, total.....	1,121,242	900,629	1,802,878	3,423,313	745,790	295,747	168,134	52,836	1,465,969	12,046,513	1,443,283	11,029,998		

Footnotes at end of table

**Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions—continued																Total																Contributions deduction															
	Interest paid deduction—continued																Total																Total															
	Home mortgage interest—continued				Paid to individuals				Deductible points				Investment interest expense deduction				Total				Total				Total																							
	Paid to financial institutions		Paid to individuals		Deductible points		Investment interest expense deduction		Total		Total		Total		Total		Total		Total		Total		Total																									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount																								
All returns, total	27,711,750	196,786,242	2,102,816	6,309,069	2,634,481	1,580,945	1,529,532	10,414,717	30,540,637	74,991,519	29,602,053	59,589,837																																				
Under \$5,000	143,945	829,104	8,003	11,004	11,758	1,684	13,282	13,282	20,840	30,927	80,760	112,981																																				
\$5,000 under \$10,000	290,926	1,433,841	18,590	43,538	24,087	6,712	18,869	38,329	374,443	375,618	337,814	340,749																																				
\$10,000 under \$15,000	551,486	2,731,806	37,698	109,421	28,152	13,399	30,969	48,513	683,729	830,086	649,045	745,155																																				
\$15,000 under \$20,000	799,671	4,132,254	61,287	207,123	50,806	21,584	23,608	51,898	949,437	1,314,484	887,216	1,177,555																																				
\$20,000 under \$25,000	1,145,288	5,542,321	87,447	252,017	70,792	52,061	41,313	87,764	1,294,714	1,676,411	1,224,169	1,419,819																																				
\$25,000 under \$30,000	1,424,533	7,641,335	89,545	271,600	90,590	50,096	44,895	83,601	1,540,329	1,878,581	1,471,716	1,647,712																																				
\$30,000 under \$35,000	1,613,688	8,692,457	99,032	225,348	103,860	65,377	41,568	94,335	1,754,217	2,201,978	1,662,412	1,846,433																																				
\$35,000 under \$40,000	1,797,080	9,894,317	126,654	404,712	113,292	42,433	40,487	59,956	1,868,681	2,393,542	1,799,181	2,001,417																																				
\$40,000 under \$45,000	1,878,435	10,178,126	150,959	429,844	161,459	95,232	33,548	68,502	2,000,779	3,400,708	1,968,422	2,974,391																																				
\$45,000 under \$50,000	1,813,981	11,043,917	140,812	359,778	170,216	93,708	39,549	110,099	1,909,173	3,152,227	1,853,451	2,724,775																																				
\$50,000 under \$55,000	1,999,877	11,771,086	138,688	294,816	164,649	89,712	53,440	121,495	2,069,553	3,287,632	2,764,678	3,400,040																																				
\$55,000 under \$60,000	1,969,376	11,688,428	149,402	318,150	167,436	79,715	45,048	87,544	2,028,549	3,430,040	1,969,062	2,937,476																																				
\$60,000 under \$75,000	4,351,234	22,602,426	313,364	790,631	414,090	242,724	179,302	468,188	4,688,188	8,995,380	4,562,719	7,731,413																																				
\$75,000 under \$100,000	4,022,423	21,812,154	332,456	994,142	480,638	330,078	209,857	589,084	4,464,590	10,337,317	3,547,759	8,653,165																																				
\$100,000 under \$200,000	3,105,807	33,315,723	265,832	1,025,219	419,131	249,608	372,992	1,481,450	3,605,194	12,173,303	3,547,885	9,927,125																																				
\$200,000 under \$300,000	728,358	12,186,128	73,163	385,939	134,776	99,702	222,589	1,883,353	910,113	7,488,066	904,480	5,969,738																																				
\$300,000 under \$500,000	118,645	2,823,472	10,593	108,282	20,324	18,426	61,328	1,259,382	139,595	3,190,047	158,523	2,227,506																																				
\$500,000 under \$1,000,000	186,229	4,477,347	16,308	84,892	12,845	10,503	38,777	4,029,978	78,447	17,783,578	72,835,578	57,871,685																																				
Taxable returns, total	26,308,160	146,229,947	1,995,639	5,814,874	2,529,121	1,629,987	1,546,070	9,461,669	29,138,453	72,733,578	28,272,106	57,671,835																																				
Nontaxable returns, total	1,403,590	10,536,802	106,176	493,196	105,361	62,858	83,038	358,048	1,402,183	2,257,942	1,329,947	1,916,002																																				

Size of adjusted gross income	Total itemized deductions—continued																Total																Miscellaneous deductions subject to 2% AGI limitation															
	Contributions deduction—continued																Total																Unreimbursed employee business expense															
	Other than cash contributions				Carryover from prior years				Casualty or theft loss deduction				Total				Unreimbursed employee business expense																															
	Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns																									
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)																								
All returns, total	14,930,306	13,521,337	247,517	5,914,214	152,270	1,778,977	7,979,489	31,027,496	10,434,683	31,027,496	10,434,683	32,467,827																																				
Under \$5,000	34,990	16,636	11,550	51,974	1,140	2,851	7,922	34,477	12,772	34,477	12,772	14,312																																				
\$5,000 under \$10,000	128,896	44,521	20,780	88,643	6,577	58,028	121,547	189,539	55,833	189,539	55,833	60,398																																				
\$10,000 under \$15,000	234,469	99,398	17,503	234,469	17,503	72,527	280,516	397,850	146,160	397,850	146,160	151,571																																				
\$15,000 under \$20,000	360,955	202,280	19,677	360,955	19,677	53,738	408,049	682,134	213,944	682,134	213,944	230,769																																				
\$20,000 under \$25,000	567,423	289,182	29,285	568,991	29,285	58,163	628,557	1,195,698	356,315	1,195,698	356,315	400,504																																				
\$25,000 under \$30,000	655,009	328,509	10,705	655,009	10,705	55,840	712,614	1,569,711	523,638	1,569,711	523,638	600,404																																				
\$30,000 under \$35,000	788,341	373,914	13,701	788,341	13,701	77,794	866,135	1,868,680	665,959	1,868,680	665,959	750,482																																				
\$35,000 under \$40,000	894,899	373,014	8,799	894,899	8,799	117,698	1,012,697	2,191,119	735,762	2,191,119	735,762	816,235																																				
\$40,000 under \$45,000	880,242	378,906	18,909	880,242	18,909	151,569	1,031,811	2,130,942	816,235	2,130,942	816,235	935,031																																				
\$45,000 under \$50,000	952,479	417,180	6,509	952,479	6,509	178,818	1,131,297	2,318,116	714,475	2,318,116	714,475	816,819																																				
\$50,000 under \$55,000	1,021,908	488,534	11,354	1,021,908	11,354	84,160	1,106,064	2,292,160	773,614	2,292,160	773,614	885,885																																				
\$55,000 under \$60,000	948,905	477,785	2,368	948,905	2,368	8,950	957,855	1,966,805	719,435	1,966,805	719,435	816,300																																				
\$60,000 under \$75,000	2,409,055	1,153,793	17,336	2,409,055	17,336	74,613	2,483,668	5,161,341	1,782,519	5,161,341	1,782,519	2,037,399																																				
\$75,000 under \$100,000	2,462,495	1,664,010	29,560	2,462,495	29,560	5,416	2,467,911	4,934,327	1,651,163	4,934,327	1,651,163	1,937,072																																				
\$100,000 under \$200,000	2,028,201	2,003,494	21,428	2,028,201	21,428	384,032	2,412,233	4,816,265	1,026,963	4,816,265	1,026,963	5,845,237																																				
\$200,000 under \$500,000	459,118	1,387,220	13,452	459,118	13,452	77,828	466,946	1,464,776	202,537	1,464,776	202,537	215,217																																				
\$500,000 under \$1,000,000	70,136	793,166	3,169	70,136	3,169	2,836,025	2,906,161	5,742,186	20,416	5,742,186	20,416	21,824																																				
\$1,000,000 or more	32,958	3,108,163	3,210	32,958	3,210	67,942	100,900	1,745,112	6,923	1,745,112	6,923	7,537																																				
Taxable returns, total	14,412,961	13,146,128	165,842	5,231,084	122,335	1,593,184	7,000,597	23,662,433	10,164,952	23,662,433	10,164,952	31,649,382																																				
Nontaxable returns, total	517,345	375,810	68,675	293,130	29,936	53,906	88,630	1,505,064	269,758	1,505,064	269,758	314,436																																				

Footnotes at end of table



Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued												Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction									
	Tax preparation fees		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount		
	(92)	(93)													(94)	(95)
All returns, total.....	11,458,486	2,622,962	490,867	3,693,091	263,221	757,032	751,918	4,450,123	89,725,654	216,736,454	32,265,439	1,813,277,683				
Under \$5,000.....	73,114	14,402	1,238	3,693,091	263,221	757,032	751,918	4,450,123	89,725,654	216,736,454	32,265,439	1,813,277,683				
\$5,000 under \$10,000.....	168,956	31,770	1,728	20,177	1,062	1,133	11,543	2,300	1,371	864,739	19,635	115,155				
\$10,000 under \$15,000.....	274,250	41,213	20,390	16,226	3,557	3,557	23,734	11,543	753,164	1,880,141	137,772	237,671				
\$15,000 under \$20,000.....	395,398	66,901	10,797	44,019	6,646	6,646	27,037	70,656	1,590,050	3,947,287	474,724	1,694,370				
\$20,000 under \$25,000.....	445,629	54,056	12,454	50,942	17,234	17,234	28,032	72,185	2,206,311	5,511,295	902,489	1,694,370				
\$25,000 under \$30,000.....	579,410	81,432	13,465	50,942	18,141	18,141	28,595	65,139	3,097,121	7,736,897	1,376,317	13,404,927				
\$30,000 under \$35,000.....	679,410	92,838	14,455	133,847	13,466	13,466	33,346	107,822	187,193	9,229,487	1,698,151	23,079,747				
\$35,000 under \$40,000.....	720,112	119,091	24,361	160,906	14,570	14,570	36,916	130,653	38,931	19,968,831	1,998,931	35,056,647				
\$40,000 under \$45,000.....	812,164	129,511	28,107	224,696	37,501	37,501	70,853	156,130	47,521	12,836,520	2,129,468	45,712,637				
\$45,000 under \$50,000.....	706,345	119,405	33,822	145,303	8,025	10,497	37,132	235,193	5,812,519	14,530,673	2,309,206	58,532,781				
\$50,000 under \$55,000.....	759,720	118,498	27,051	163,750	11,225	39,715	45,407	185,018	5,757,044	14,386,288	2,121,720	61,616,729				
\$55,000 under \$60,000.....	686,443	121,969	31,062	116,523	10,356	50,232	91,868	437,327	187,884	15,981,653	2,393,371	76,705,942				
\$60,000 under \$75,000.....	1,746,227	334,830	78,653	388,984	18,216	33,434	40,330	140,958	6,952,633	16,376,248	2,164,535	89,072,306				
\$75,000 under \$100,000.....	1,639,236	357,936	78,625	408,265	33,513	104,330	110,134	436,006	15,115,960	37,772,467	5,030,078	229,744,325				
\$100,000 under \$200,000.....	1,294,163	487,055	70,123	648,217	39,414	127,812	108,767	776,029	11,271,892	27,514,679	3,778,395	377,681,002				
\$200,000 under \$500,000.....	338,442	275,684	16,851	475,212	15,861	155,008	6,340	632,220	2,841,357	1,934,659	193,967	231,680,336				
\$500,000 under \$1,000,000.....	55,716	103,055	1,529	155,644	3,662	41,167	3,463	488,611	224,480	-	80,218	180,300,885				
\$1,000,000 or more.....	25,822	103,055	1,529	155,644	3,662	41,167	3,463	488,611	224,480	-	80,218	180,300,885				
Taxable returns, total.....	10,829,487	2,458,735	471,086	3,508,701	254,004	715,977	722,925	4,224,677	84,717,033	204,234,694	32,002,747	1,812,269,749				
Non-taxable returns, total.....	628,999	164,227	19,781	184,390	9,216	41,055	28,993	225,445	5,008,621	12,501,770	262,692	983,134				
Total income tax																
Size of adjusted gross income	Income tax before credits				Total tax credits				Income tax after credits				Alternative minimum tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)		
All returns, total.....	32,269,547	422,991,055	4,632,393	4,315,405	32,005,428	418,675,650	364,156	2,121,712	32,015,791	2,121,712	32,015,791	420,797,362				
Under \$5,000.....	11,869	13,650	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100				
\$5,000 under \$10,000.....	11,869	13,650	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100				
\$10,000 under \$15,000.....	478,545	39,933	12,357	136,541	135,253	39,933	135,253	39,933	135,253	39,933	135,253	14,188				
\$15,000 under \$20,000.....	901,074	881,396	38,894	440,671	440,671	7,654	448,023	433,017	54	220	448,076	433,238				
\$20,000 under \$25,000.....	1,376,317	2,015,404	281,484	112,258	1,275,632	1,903,145	141	1,903,145	141	3,118	1,275,684	1,275,684				
\$25,000 under \$30,000.....	1,899,151	3,477,818	177,831	72,622	1,680,479	3,405,196	2,918	3,405,196	2,918	2,121	1,681,507	3,407,317				
\$30,000 under \$35,000.....	1,997,085	5,379,754	165,697	56,751	1,992,228	5,323,003	2,263	5,323,003	2,263	1,139	1,992,276	5,324,142				
\$35,000 under \$40,000.....	2,129,468	7,316,261	234,215	92,142	2,124,859	7,224,119	2,217	7,224,119	2,217	2,465	2,125,005	7,226,584				
\$40,000 under \$45,000.....	2,309,207	9,501,695	219,004	92,769	2,306,369	9,408,867	4,915	9,408,867	4,915	3,136	2,306,837	9,412,032				
\$45,000 under \$50,000.....	2,121,117	10,007,769	263,370	100,654	2,120,928	9,907,135	5,379	9,907,135	5,379	9,628	2,120,938	9,916,762				
\$50,000 under \$55,000.....	2,282,374	12,597,377	252,432	121,078	2,281,214	12,476,299	2,900	12,476,299	2,900	6,655	2,281,235	12,482,653				
\$55,000 under \$60,000.....	2,184,542	13,646,840	314,513	152,095	2,183,382	13,494,745	8,967	13,494,745	8,967	18,762	2,183,619	13,513,507				
\$60,000 under \$75,000.....	5,030,496	40,834,462	727,041	402,009	5,028,230	40,432,452	17,410	40,432,452	17,410	42,048	5,028,633	40,474,500				
\$75,000 under \$100,000.....	4,643,484	37,033,142	740,805	419,591	4,639,259	36,613,551	57,511	36,613,551	57,511	114,632	4,640,839	36,728,183				
\$100,000 under \$200,000.....	3,778,402	89,404,126	705,807	576,533	3,777,712	88,707,592	136,794	88,707,592	136,794	400,486	3,778,962	89,228,079				
\$200,000 under \$500,000.....	89,228,079	289,293,181	268,097	94,733	89,228,079	289,293,181	95,605	89,228,079	95,605	741,431	89,228,079	289,293,181				
\$500,000 under \$1,000,000.....	163,986	33,328,111	80,928	1,081,914	163,986	33,328,111	15,957	33,328,111	15,957	300,389	164,040	33,328,111				
\$1,000,000 or more.....	80,221	87,779,561	40,974	1,081,914	80,221	87,779,561	66,717,643	87,779,561	66,717,643	77,462	80,221	87,779,561				
Taxable returns, total.....	32,007,831	422,848,757	4,370,677	4,161,106	32,005,428	418,675,650	364,156	2,121,712	32,015,791	2,121,712	32,015,791	420,797,362				
Non-taxable returns, total.....	261,716	154,238	261,716	154,238	261,716	154,238	261,716	154,238	261,716	154,238	261,716	154,238				

\* Estimate should be used with caution due to the small number of sample returns on which it is based  
NOTE: Detail may not add to totals because of rounding

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	34,007,717	2,542,780,809	23,147,650	2,013,502,220	946,900	47,847,842
Salaries and wages .....	30,030,254	1,859,664,625	21,351,433	1,497,394,962	841,870	32,705,566
Taxable interest .....	28,756,851	84,857,058	20,310,288	57,169,102	841,521	2,135,914
Tax-exempt interest .....	3,008,914	36,982,465	1,990,677	23,794,011	57,914	1,140,251
Dividends .....	13,469,299	65,384,510	9,537,216	43,065,599	265,641	1,617,977
State income tax refunds .....	18,507,049	11,472,465	11,769,810	8,654,583	457,057	227,746
Alimony received .....	209,091	2,828,472	26,801	147,605	*4,181	*70,499
Business or profession .....						
Net income .....	5,304,501	131,549,866	4,373,524	110,000,693	90,531	2,431,323
Net loss .....	2,056,419	11,258,740	1,640,646	8,888,116	37,869	117,568
Sales of capital assets .....						
Net gain in AGI .....	7,836,776	138,425,978	5,595,283	104,999,242	146,357	3,757,321
Net loss in AGI .....	2,877,354	5,663,956	2,007,703	4,019,084	55,878	70,872
Sales of property other than capital assets .....	943,722	-634,574	720,624	-472,003	15,514	68,707
Taxable IRA distributions .....	1,930,478	20,343,140	1,348,144	15,413,991	21,581	182,102
Taxable pensions and annuities .....	6,284,573	93,044,290	4,301,390	66,549,177	104,538	1,299,180
Rent and royalty .....						
Net income .....	2,955,787	31,945,338	2,193,815	24,889,177	60,210	587,721
Net loss .....	3,463,067	22,193,538	2,584,411	16,986,810	45,899	207,761
Farm rental income less loss .....	208,076	1,477,836	155,026	1,011,345	3,660	33,652
Partnership and S Corporation net income less loss .....	3,733,308	125,039,657	2,923,540	105,466,844	62,426	2,767,829
Estate and trust net income less loss .....	329,540	5,135,724	193,567	2,361,545	3,312	244,749
Farm net income less loss .....	618,974	-3,457,421	528,195	-2,951,301	6,452	-31,360
Unemployment compensation .....	2,091,929	6,238,523	1,577,646	4,733,091	24,305	78,624
Taxable social security benefits .....	2,965,178	24,349,198	1,952,722	17,537,794	46,196	378,542
Other income less loss .....	2,297,442	11,358,159	1,819,551	9,272,937	33,225	351,557
Total statutory adjustments .....	8,092,157	27,930,152	8,248,992	21,703,758	164,811	801,172
Primary IRA payments .....	1,723,388	2,772,124	1,128,868	1,803,525	24,335	49,072
Secondary IRA payments .....	944,358	1,375,528	944,356	1,375,528	-	-
Payments to a Keogh plan .....	850,941	7,896,837	718,425	6,705,038	11,863	97,065
Deduction for self-employment tax .....	5,713,285	8,494,159	4,713,544	7,134,513	97,578	147,282
Moving expenses adjustment .....	439,018	1,072,730	297,091	819,794	13,220	26,396
Total itemized deductions .....	34,007,717	527,374,034	23,147,650	397,800,950	946,900	9,225,743
Itemized deductions limitation .....	3,709,717	15,557,237	3,186,506	13,258,897	135,738	413,050
Medical and dental expenses deduction .....	5,351,068	26,964,295	3,212,569	12,306,110	127,608	381,983
Taxes paid deduction .....	33,530,277	186,643,888	23,015,772	147,064,389	917,514	3,458,247
Interest paid deduction .....	28,704,828	215,077,974	20,865,800	169,080,552	866,447	3,542,996
Contributions deduction .....	30,540,637	74,991,519	21,380,088	58,413,420	755,322	1,423,932
Casualty or theft loss deduction .....	152,270	1,775,977	74,555	1,239,655	4,214	31,708
Total miscellaneous deductions .....	8,533,254	35,477,819	5,428,875	22,955,721	203,753	819,927
Taxable income .....	32,285,439	1,813,277,883	22,215,644	1,442,019,120	928,223	35,549,708
Total tax credits .....	4,632,393	4,315,405	3,887,040	3,282,903	35,124	118,643
Child care credit .....	2,901,889	1,227,992	2,534,567	1,068,049	13,049	3,833
Credit for the elderly or disabled .....	*7,545	*483	*3,146	*343	-	-
Foreign tax credit .....	1,128,238	1,751,095	795,275	1,243,907	19,443	78,240
Earned income credit used to offset income .....						
tax before credits .....	408,866	147,803	214,609	64,778	-	-
Minimum tax credit .....	100,922	449,442	74,304	353,740	1,222	12,388
General business credit .....	197,888	581,192	153,633	451,677	934	19,901
Income tax after credits .....	32,005,428	418,875,850	22,075,125	334,942,393	926,615	8,849,481
Alternative minimum tax .....	364,158	2,121,712	252,853	1,598,074	22,529	77,485
Total income tax .....	32,015,791	420,797,362	22,079,350	336,538,467	928,084	8,926,966
Total tax liability .....	32,461,283	439,270,947	22,366,839	351,783,894	931,873	9,266,829
Total tax payments .....	32,844,587	450,335,097	22,850,547	355,699,494	918,205	9,280,214
Income tax withheld .....	30,871,008	328,984,596	21,530,701	259,842,172	858,568	5,835,754
Estimated tax payments .....	5,578,289	99,917,335	3,862,017	77,682,914	105,165	2,545,800
Overpayment refunded .....	21,558,389	45,062,278	14,168,061	31,315,197	551,144	703,039
Tax due at end of filing .....	10,501,208	46,881,698	7,800,118	37,213,556	365,959	1,143,765

Footnotes at end of table

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	2,123,451	99,398,930	34,782	1,924,783	7,754,954	380,107,034
Salaries and wages .....	1,969,551	81,808,869	21,375	830,763	5,846,025	246,924,665
Taxable interest.....	1,475,826	1,837,494	33,739	332,736	6,295,478	23,381,813
Tax-exempt interest .....	78,731	625,391	2,065	24,683	879,527	11,398,129
Dividends .....	522,358	1,258,875	17,863	54,528	3,129,221	19,387,532
State income tax refunds .....	1,054,512	651,637	19,399	11,580	3,206,272	1,926,939
Alimony received.....	87,423	1,286,033	-	-	90,885	1,324,334
Business or profession						
Net income.....	170,528	3,726,036	*6,248	*20,808	663,871	15,371,008
Net loss .....	79,826	374,841	*9	-	298,270	1,878,214
Sales of capital assets						
Net gain in AGI.....	272,759	3,218,161	10,811	110,988	1,811,566	26,342,284
Net loss in AGI.....	119,297	210,032	*3,098	*3,523	691,381	1,360,448
Sales of property other than capital assets .....	20,106	-41,878	245	-7,198	187,234	-182,205
Taxable IRA distributions .....	68,753	578,770	*8,187	*118,948	487,814	4,053,328
Taxable pensions and annuities .....	240,410	3,003,827	13,055	321,303	1,635,180	21,870,804
Rent and royalty:						
Net income.....	94,050	748,753	3,116	12,697	604,596	5,708,997
Net loss .....	164,918	1,024,848	5,662	22,280	882,178	3,951,858
Farm rental income less loss .....	*1,510	*-1,827	-	-	47,880	434,465
Partnership and S Corporation net income less loss .....	118,484	2,800,828	1,020	48,966	827,859	13,955,191
Estate and trust net income less loss.....	9,727	311,844	*1,162	*33,182	121,772	2,184,624
Farm net income less loss .....	10,178	-128,782	*3	*10	78,145	-345,988
Unemployment compensation .....	108,182	332,852	*3,059	*832	378,737	1,095,325
Taxable social security benefits .....	53,099	322,435	*9,707	*53,593	903,453	6,058,834
Other income less loss .....	92,480	199,268	*724	*9,041	351,481	1,525,359
Total statutory adjustments .....	309,098	1,094,851	8,422	1,812	1,365,036	4,528,761
Primary IRA payments.....	86,899	138,724	*385	*730	482,530	780,073
Secondary IRA payments .....	-	-	-	-	-	-
Payments to a Keogh plan.....	18,577	189,303	*3	*8	104,073	905,225
Deduction for self-employment tax.....	183,472	225,371	8,099	953	712,591	988,081
Moving expense adjustment.....	17,510	35,913	-	-	111,195	180,827
Total itemized deductions .....	2,123,451	28,339,858	34,782	681,586	7,754,954	93,348,097
Itemized deductions limitation.....	86,387	248,048	1,589	7,079	319,518	1,832,184
Medical and dental expenses deduction .....	409,311	1,158,488	*8,802	*50,155	1,592,978	13,089,559
Taxes paid deduction .....	2,108,113	8,219,433	34,782	173,201	7,456,118	29,728,818
Interest paid deduction .....	1,858,320	12,098,741	31,599	236,513	5,280,862	30,119,172
Contributions deduction .....	1,915,238	2,643,906	30,109	177,090	6,458,881	12,333,172
Casualty or theft loss deduction .....	28,189	213,893	-	-	45,333	290,921
Total miscellaneous deductions .....	879,434	2,253,445	*9,788	*31,707	2,211,425	9,418,820
Taxable income.....	1,956,053	81,704,448	28,101	1,182,574	7,139,419	272,822,035
Total tax credits .....	529,458	285,954	1,858	881	379,115	829,044
Child care credit.....	339,033	148,507	*382	*85	14,877	9,538
Credit for the elderly or disabled.....	-	-	-	-	*4,399	*140
Foreign tax credit.....	29,238	28,152	*39	*23	282,243	402,774
Earned income credit used to offset income tax before credits .....	174,278	81,177	*1,238	*581	*18,742	*1,069
Minimum tax credit.....	8,894	10,857	*9	*31	18,894	72,428
General business credit.....	8,960	18,174	*9	*113	34,333	91,328
Income tax after credits .....	1,852,289	12,080,571	24,862	245,457	7,126,537	82,547,749
Alternative minimum tax.....	21,338	49,324	*410	*3,545	87,028	395,284
Total income tax .....	1,853,418	12,139,895	24,862	249,002	7,130,077	82,943,033
Total tax liability .....	1,889,899	12,819,520	28,010	251,945	7,225,082	65,348,780
Total tax payments .....	2,082,258	15,481,577	32,308	262,879	7,181,270	69,610,926
Income tax withheld .....	1,971,755	13,114,278	29,339	149,305	8,280,846	48,043,087
Estimated tax payments .....	147,107	1,875,382	10,398	103,204	1,451,803	17,730,236
Overpayment refunded.....	1,743,073	3,895,433	21,498	33,380	5,074,815	9,115,229
Tax due at time of filing .....	322,858	1,079,183	8,938	33,220	2,003,337	7,411,992

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	118,218,327	237,164,486	157,126,693	44,011,805	80,037,793	1,993,487,026	29,607,996	261,787,631
Under \$5,000.....	15,590,272	13,088,272	9,214,688	2,363,398	3,873,584	-12,333,875	4,318	44,171
\$5,000 under \$10,000.....	13,982,404	20,193,383	13,981,502	3,834,269	6,211,881	29,292,305	37,607	5,973
\$10,000 under \$15,000.....	13,562,088	23,833,852	16,244,544	4,617,982	7,589,308	57,933,767	376,748	147,099
\$15,000 under \$20,000.....	11,385,632	21,575,174	14,653,367	3,938,911	6,921,808	68,688,247	989,840	612,602
\$20,000 under \$25,000.....	9,970,099	19,709,474	13,370,000	3,524,200	6,339,473	79,048,304	2,654,462	2,769,692
\$25,000 under \$30,000.....	7,847,862	16,188,289	10,976,532	2,850,382	5,211,757	78,232,142	2,749,242	4,822,885
\$30,000 under \$35,000.....	6,572,515	14,656,697	9,618,679	2,664,806	5,037,818	86,567,887	2,631,508	6,259,840
\$35,000 under \$40,000.....	5,807,824	13,817,469	8,991,354	2,558,511	4,826,116	95,656,411	2,541,721	7,675,063
\$40,000 under \$45,000.....	4,980,553	12,425,238	8,176,579	2,258,585	4,248,659	95,811,549	2,248,576	8,114,478
\$45,000 under \$50,000.....	4,118,207	10,946,950	7,023,980	2,027,836	3,922,971	96,110,324	2,022,549	8,590,458
\$50,000 under \$55,000.....	3,802,633	10,395,732	6,638,972	1,975,217	3,756,760	103,702,760	1,971,405	9,878,773
\$55,000 under \$60,000.....	3,220,731	9,248,096	5,771,852	1,803,723	3,476,244	103,760,313	1,799,336	10,380,281
\$60,000 under \$75,000.....	6,655,659	19,459,768	12,323,216	3,616,027	7,136,552	241,648,312	3,613,553	27,170,587
\$75,000 under \$100,000.....	5,374,489	15,923,621	10,106,058	3,041,667	5,817,564	258,982,853	3,033,100	34,947,637
\$100,000 under \$200,000.....	4,074,852	11,938,915	7,656,269	2,261,739	4,282,646	294,956,577	2,260,020	50,900,002
\$200,000 under \$500,000.....	1,007,136	3,001,188	1,887,686	545,884	1,113,502	157,783,001	545,622	39,886,346
\$500,000 under \$1,000,000.....	178,374	520,817	332,094	89,525	188,724	60,006,915	89,471	18,296,751
\$1,000,000 or more.....	86,988	241,551	159,124	38,944	82,427	97,639,237	38,919	31,284,994
Taxable returns, total.....	89,252,989	178,375,754	124,183,348	29,607,996	54,192,406	1,845,762,851	29,607,996	261,787,631
Nontaxable returns, total.....	28,965,338	58,788,733	32,943,345	14,403,609	25,845,387	147,724,175	-	-

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home				Exemptions for children away from home					
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	41,197,032	73,691,875	1,899,243,212	27,500,321	250,426,642	895,565	1,191,756	50,005,007	837,251	7,654,520
Under \$5,000.....	2,238,992	3,642,707	-11,752,974	4,281	43,540	15,775	29,227	-574,802	31	293
\$5,000 under \$10,000.....	3,601,234	5,811,497	27,498,018	24,638	5,268	21,818	24,878	169,375	4,298	419
\$10,000 under \$15,000.....	4,162,592	6,751,250	52,184,866	184,208	71,013	53,214	71,813	698,391	37,363	21,791
\$15,000 under \$20,000.....	3,557,301	6,147,035	61,899,822	689,894	332,718	40,486	42,023	711,941	37,068	43,759
\$20,000 under \$25,000.....	3,217,404	5,620,078	72,199,104	2,359,707	2,359,793	64,138	96,254	1,449,658	62,838	99,854
\$25,000 under \$30,000.....	2,618,349	4,661,210	71,901,790	2,518,706	4,309,154	63,555	77,968	1,728,697	63,199	145,906
\$30,000 under \$35,000.....	2,436,857	4,508,306	79,141,618	2,403,697	5,584,349	86,949	124,583	2,829,521	86,949	254,410
\$35,000 under \$40,000.....	2,362,585	4,355,517	88,343,258	2,345,797	6,950,372	70,287	90,326	2,618,443	70,126	283,837
\$40,000 under \$45,000.....	2,165,841	3,927,877	91,904,010	2,155,839	7,704,398	76,432	102,257	3,191,354	75,436	320,123
\$45,000 under \$50,000.....	1,936,155	3,683,434	91,786,373	1,930,868	8,129,985	36,468	50,128	1,713,881	36,468	192,070
\$50,000 under \$55,000.....	1,896,337	3,555,465	99,562,548	1,892,526	9,391,172	40,223	56,663	2,115,016	40,223	233,040
\$55,000 under \$60,000.....	1,742,000	3,316,607	100,237,285	1,737,866	9,932,389	51,926	63,389	2,954,368	51,926	352,192
\$60,000 under \$75,000.....	3,497,710	6,787,435	233,712,303	3,496,255	26,154,323	83,765	115,342	5,721,843	83,762	732,844
\$75,000 under \$100,000.....	2,916,970	5,496,032	248,626,645	2,911,357	33,365,619	114,946	141,111	9,631,279	111,993	1,485,632
\$100,000 under \$200,000.....	2,190,561	4,093,178	285,361,866	2,188,867	49,142,175	58,180	79,732	7,707,793	58,179	1,409,675
\$200,000 under \$500,000.....	531,153	1,070,952	153,641,986	530,900	38,817,965	14,840	22,280	4,114,789	14,834	1,063,868
\$500,000 under \$1,000,000.....	87,169	183,281	58,440,828	87,119	17,816,400	1,826	2,715	1,225,621	1,825	385,157
\$1,000,000 or more.....	37,822	80,015	94,553,866	37,798	30,316,010	738	1,067	1,997,840	736	629,650
Taxable returns, total.....	27,500,321	49,650,974	1,757,998,514	27,500,321	250,426,642	837,251	1,100,100	49,763,078	837,251	7,654,520
Nontaxable returns, total.....	13,696,711	24,040,901	141,244,697	-	-	58,314	91,656	241,930	-	-

Footnotes at end of table

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,869,056	2,193,480	73,450,624	1,436,043	8,034,478	2,203,426	2,960,682	58,176,834	1,281,167	4,430,050
Under \$5,000.....	29,620	36,233	-514,178	49	305	127,180	165,418	177,952	5	116
\$5,000 under \$10,000.....	107,993	115,301	848,512	3,146	76	234,069	260,205	1,835,409	5,524	210
\$10,000 under \$15,000.....	228,881	261,938	2,912,865	88,841	28,241	382,303	504,307	4,768,730	75,775	28,115
\$15,000 under \$20,000.....	239,635	289,611	4,289,678	143,716	128,353	355,733	443,138	6,269,114	162,158	127,805
\$20,000 under \$25,000.....	220,765	263,378	4,887,032	174,754	211,151	267,177	359,765	5,971,891	214,277	234,049
\$25,000 under \$30,000.....	179,480	215,338	4,883,852	168,545	281,558	186,209	257,241	5,113,239	177,539	318,341
\$30,000 under \$35,000.....	147,810	172,604	4,833,788	147,094	358,466	181,567	232,328	5,293,002	161,076	395,879
\$35,000 under \$40,000.....	149,285	169,096	5,545,568	148,019	421,849	131,285	211,177	4,924,271	128,071	357,854
\$40,000 under \$45,000.....	87,837	93,255	3,745,878	85,921	292,093	64,941	125,271	2,740,575	63,835	199,012
\$45,000 under \$50,000.....	73,454	85,829	3,514,195	73,089	309,064	87,257	103,579	3,154,138	87,257	266,631
\$50,000 under \$55,000.....	69,672	84,389	3,469,059	66,687	315,297	51,914	60,244	2,705,312	51,914	290,663
\$55,000 under \$60,000.....	43,282	49,100	2,470,507	43,029	251,240	32,906	47,148	1,920,532	32,905	193,611
\$60,000 under \$75,000.....	120,708	144,499	8,060,987	119,679	812,162	85,526	89,277	4,377,460	65,524	501,380
\$75,000 under \$100,000.....	96,490	117,933	8,228,467	96,487	1,013,194	46,264	62,487	3,775,566	46,263	422,772
\$100,000 under \$200,000.....	59,802	74,383	8,168,554	59,785	1,344,828	25,937	35,374	3,565,077	25,890	646,723
\$200,000 under \$500,000.....	14,445	17,242	3,997,139	14,431	988,070	2,617	3,028	892,233	2,614	171,008
\$500,000 under \$1,000,000.....	2,158	2,352	1,462,478	2,155	444,950	279	376	172,568	278	51,627
\$1,000,000 or more.....	938	1,023	2,870,247	937	835,784	284	321	719,758	264	224,257
Taxable returns, total.....	1,436,043	1,686,632	68,112,801	1,436,043	8,034,478	1,281,167	1,754,699	47,484,498	1,281,167	4,430,050
Nontaxable returns, total.....	433,012	506,847	5,337,823	-	-	922,259	1,205,983	10,692,336	-	-

\* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	118,218,327	237,164,486	157,126,693	44,011,605	80,037,793	1,993,487,026	29,607,996	261,787,631
Joint returns of married persons	49,036,410	152,141,895	98,052,856	27,375,001	54,089,040	1,646,922,617	22,480,000	234,227,151
Separate returns of married persons, total	2,627,963	3,693,957	2,636,145	676,888	1,057,812	20,380,408	591,729	2,937,631
Spouse filing	2,578,061	3,560,358	2,536,341	660,408	1,024,017	19,983,792	582,890	2,891,852
Spouse not filing	49,902	133,599	99,804	16,480	33,794	396,616	8,838	45,779
Returns of heads of household	15,551,213	38,274,293	15,551,213	14,417,800	22,723,080	288,749,195	5,718,945	19,965,007
Returns of surviving spouses	115,370	306,280	115,370	115,370	190,911	3,617,614	55,990	370,587
Returns of single persons	50,887,371	42,748,061	40,771,110	1,426,547	1,976,951	33,817,192	761,332	4,287,255

  

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	41,197,032	73,691,875	1,899,243,211	27,500,321	250,426,642	895,565	1,191,756	50,005,007	837,251	7,654,520
Joint returns of married persons	26,755,281	51,817,532	1,610,045,558	21,929,801	228,986,467	369,436	485,070	28,103,519	353,953	4,210,784
Separate returns of married persons, total	597,299	929,541	17,611,444	513,670	2,511,377	68,926	92,140	2,788,721	68,634	449,661
Spouse filing	580,819	895,747	17,214,828	504,831	2,465,598	68,926	92,140	2,788,721	68,634	449,661
Spouse not filing	16,480	33,794	396,616	*8838	*45779	-	-	-	-	-
Returns of heads of household	12,922,087	19,623,787	255,439,400	4,785,605	17,358,347	76,300	98,307	2,864,951	55,462	369,587
Returns of surviving spouses	110,751	183,163	3,484,565	51,371	358,619	*3	*7	*142	*3	*1
Returns of single persons	811,614	1,137,852	12,662,244	219,875	1,211,832	380,900	516,232	16,247,673	359,199	2,624,488

  

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,869,056	2,193,479	73,450,624	1,436,043	8,034,476	2,203,426	2,960,682	58,176,834	1,281,167	4,430,050
Joint returns of married persons	833,697	1,011,173	47,494,667	696,896	5,872,895	551,923	775,266	24,894,882	443,159	2,466,707
Separate returns of married persons, total	17,313	18,603	422,681	17,308	51,326	14,105	17,528	252,549	12,865	26,343
Spouse filing	17,313	18,603	422,681	17,308	51,326	14,105	17,528	252,549	12,865	26,343
Spouse not filing	-	-	-	-	-	-	-	-	-	-
Returns of heads of household	940,892	1,070,817	23,863,780	662,352	1,928,519	1,446,159	1,930,168	29,062,253	680,971	1,615,471
Returns of surviving spouses	*7	*7	*1,210	*7	*87	*7,734	*7,734	*194,547	*7,734	*13,451
Returns of single persons	77,146	92,880	1,668,286	59,480	181,850	183,505	229,986	3,772,603	138,438	308,076

\*Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total.....</b>	<b>19,334,397</b>	<b>218,795,909</b>	<b>17,802,922</b>	<b>198,082,327</b>	<b>1,494,334</b>	<b>1,657,305</b>	<b>3,442,532</b>	<b>16,467,932</b>	<b>19,334,397</b>	<b>216,207,564</b>
No adjusted gross income	108,476	-4,286,509	57,602	470,665	2,851	4,312	85,863	273,090	108,476	748,067
\$1 under \$1,000	354,920	214,807	311,325	260,933	*3,302	*12,485	60,893	28,117	354,920	301,535
\$1,000 under \$2,000	691,023	1,040,909	625,988	999,728	*5,524	*3,216	95,318	72,130	691,023	1,075,074
\$2,000 under \$3,000	785,555	1,953,278	706,607	1,808,591	*5,317	*1,759	118,729	105,349	785,555	1,915,699
\$3,000 under \$4,000	787,713	2,769,093	669,018	2,245,593	*10,483	*31,511	166,805	452,319	787,713	2,729,423
\$4,000 under \$5,000	912,415	4,117,641	806,731	3,454,781	*12,585	*1,954	170,170	566,428	912,415	4,023,163
\$5,000 under \$6,000	1,109,292	6,106,673	965,872	4,994,875	*14,021	*4,523	237,706	782,715	1,109,292	5,782,112
\$6,000 under \$7,000	1,219,799	7,928,241	1,085,099	6,597,025	32,042	11,771	231,373	928,961	1,219,799	7,537,758
\$7,000 under \$8,000	1,075,864	8,080,026	962,144	6,625,671	29,119	4,255	217,522	1,037,563	1,075,864	7,667,489
\$8,000 under \$9,000	1,255,242	10,663,352	1,139,051	8,845,747	61,190	34,816	232,240	1,097,319	1,255,242	9,977,883
\$9,000 under \$10,000	847,519	8,018,963	776,195	6,768,237	40,179	56,043	153,786	835,359	847,519	7,659,638
\$10,000 under \$11,000	760,639	7,986,942	708,203	6,933,570	28,826	34,174	106,864	726,047	760,639	7,693,791
\$11,000 under \$12,000	804,235	9,256,026	735,759	7,994,355	45,334	89,931	137,410	912,331	804,235	8,998,798
\$12,000 under \$13,000	818,359	10,214,412	753,214	8,714,714	65,534	78,887	147,185	1,034,331	818,359	9,827,932
\$13,000 under \$14,000	824,374	11,135,351	783,089	9,953,777	74,106	140,865	116,584	682,579	824,374	10,777,220
\$14,000 under \$15,000	816,026	11,820,597	776,291	10,787,699	107,851	136,873	117,281	716,355	816,026	11,640,926
\$15,000 under \$16,000	724,625	11,226,994	678,755	9,817,714	75,564	116,634	109,254	930,105	724,625	10,864,452
\$16,000 under \$17,000	748,884	12,346,673	728,926	11,336,349	88,476	148,817	106,970	535,034	748,884	12,020,200
\$17,000 under \$18,000	638,573	11,175,208	608,242	10,098,555	94,701	90,500	95,510	759,310	638,573	10,948,364
\$18,000 under \$19,000	660,336	12,238,374	634,869	11,170,818	148,651	140,011	99,899	486,870	660,336	11,797,699
\$19,000 under \$20,000	590,149	11,498,999	562,027	10,253,842	98,804	121,715	116,829	863,600	590,149	11,239,157
\$20,000 under \$25,000	2,503,138	55,638,478	2,439,035	50,923,140	402,979	360,806	461,311	2,356,585	2,503,138	53,640,531
\$25,000 and over	297,239	7,651,382	288,882	7,025,768	48,891	31,448	57,028	285,436	297,239	7,342,652

  

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Total.....</b>	<b>19,334,397</b>	<b>25,955,575</b>	<b>7,850,841</b>	<b>3,145,736</b>	<b>3,063,033</b>	<b>2,026,838</b>	<b>2,909,053</b>	<b>1,980,998</b>	<b>15,177,901</b>	<b>20,828,840</b>
No adjusted gross income	108,476	93,066	*8	*1	-	-	71,946	35,717	69,721	57,348
\$1 under \$1,000	354,920	59,804	-	-	-	-	32,509	6,254	336,509	53,550
\$1,000 under \$2,000	691,023	234,584	*2,388	*191	*1,150	*258	74,882	10,751	638,196	223,642
\$2,000 under \$3,000	785,555	440,455	*996	*147	-	-	95,587	21,663	720,840	418,645
\$3,000 under \$4,000	787,713	615,054	-	-	-	-	150,053	54,784	701,096	560,270
\$4,000 under \$5,000	912,415	947,406	-	-	-	-	176,268	61,099	821,636	886,307
\$5,000 under \$6,000	1,109,292	1,208,981	*1,238	*135	*1,238	*893	221,872	87,849	996,898	1,120,998
\$6,000 under \$7,000	1,219,799	1,621,614	237,553	11,599	*1,140	*57	205,758	100,932	1,127,146	1,509,083
\$7,000 under \$8,000	1,075,864	1,605,404	309,633	35,292	227,516	17,843	166,285	116,659	813,227	1,453,453
\$8,000 under \$9,000	1,255,242	1,893,226	368,215	21,515	361,923	89,017	199,461	166,081	855,671	1,705,630
\$9,000 under \$10,000	847,519	1,908,904	84,205	2,891	63,423	22,637	154,564	133,222	779,950	1,772,791
\$10,000 under \$11,000	760,639	1,859,708	88,667	7,272	-	-	113,964	116,317	677,687	1,736,119
\$11,000 under \$12,000	804,235	1,930,665	326,031	43,445	-	-	140,780	162,493	799,358	1,724,727
\$12,000 under \$13,000	818,359	1,855,547	289,087	78,587	-	-	160,071	180,807	792,707	1,596,153
\$13,000 under \$14,000	824,374	1,713,870	422,282	130,916	*4,384	*497	132,495	121,707	799,742	1,641,247
\$14,000 under \$15,000	816,026	1,565,634	507,789	186,479	*1,238	*428	120,072	118,976	785,800	1,260,179
\$15,000 under \$16,000	724,625	1,281,578	466,888	224,563	*6,482	*1,852	103,093	112,860	679,563	944,155
\$16,000 under \$17,000	748,884	1,203,556	544,953	291,806	*17,222	*3,530	102,112	87,908	689,307	823,844
\$17,000 under \$18,000	638,573	885,404	517,099	310,102	31,936	8,197	124,075	81,863	535,243	493,075
\$18,000 under \$19,000	660,336	827,112	546,588	354,882	170,688	52,207	84,373	55,940	443,889	416,290
\$19,000 under \$20,000	590,149	629,338	518,922	321,504	228,789	81,890	86,997	58,337	314,420	249,497
\$20,000 under \$25,000	2,503,138	1,524,142	2,339,920	1,079,772	1,681,617	1,471,450	186,299	87,750	690,740	356,620
\$25,000 and over	297,239	50,884	278,368	44,636	264,288	276,281	5,538	1,029	28,553	5,219

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	3,520,310	16,201,107	2,970,941	14,325,619	45,628	9,648	877,270	2,429,588	3,520,310	16,764,855
No adjusted gross income	53,885	-1,691,210	26,402	104,184	*430	*465	40,852	73,958	53,885	178,608
\$1 under \$1,000	169,839	104,975	139,046	115,873	-	-	38,075	20,306	169,839	138,179
\$1,000 under \$2,000	323,630	479,528	272,238	413,641	*1,238	*82	70,326	67,151	323,630	480,874
\$2,000 under \$3,000	328,573	828,505	265,342	871,960	*1,140	*1,020	79,116	108,372	328,573	761,352
\$3,000 under \$4,000	339,422	1,191,737	265,140	855,750	*2,477	*269	104,729	285,253	339,422	1,141,291
\$4,000 under \$5,000	360,699	1,632,954	294,771	1,198,581	*3,146	*988	105,047	358,321	360,699	1,555,890
\$5,000 under \$6,000	518,211	2,853,632	430,503	2,175,347	*8,997	*3,022	138,503	446,882	518,211	2,625,051
\$6,000 under \$7,000	493,244	3,211,175	426,727	2,540,597	*7,137	*1,512	121,120	417,827	493,244	2,959,938
\$7,000 under \$8,000	381,934	2,874,074	338,219	2,271,254	*9,003	*1,481	87,963	366,481	381,934	2,639,216
\$8,000 under \$9,000	476,497	4,040,313	443,516	3,428,551	*10,915	*449	80,856	235,676	476,497	3,864,677
\$9,000 under \$10,000	74,376	677,425	69,037	551,881	*3,146	*340	*10,682	*49,559	74,376	601,780
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

  

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.....	3,520,310	615,775	973,682	68,968	656,389	130,704	668,076	126,415	2,249,338	420,392
No adjusted gross income	53,885	8,979	-	-	-	-	31,955	5,422	22,010	3,557
\$1 under \$1,000	169,839	9,179	-	-	-	-	18,411	1,155	151,427	8,024
\$1,000 under \$2,000	323,630	36,490	*1,150	*99	*1,150	*258	52,840	6,361	272,215	30,030
\$2,000 under \$3,000	328,573	59,571	-	-	-	-	67,340	11,890	265,095	47,681
\$3,000 under \$4,000	339,422	83,394	-	-	-	-	92,059	22,718	255,800	60,676
\$4,000 under \$5,000	360,699	106,866	-	-	-	-	101,029	28,496	269,920	80,370
\$5,000 under \$6,000	518,211	137,508	*1,238	*135	*1,238	*893	124,981	30,380	407,260	108,993
\$6,000 under \$7,000	493,244	98,302	238,315	11,569	*1,140	*57	101,013	18,885	401,679	69,848
\$7,000 under \$8,000	381,934	48,018	309,633	35,292	227,516	17,843	38,225	3,325	119,339	9,401
\$8,000 under \$9,000	476,497	26,767	361,923	21,245	381,923	89,017	36,801	1,757	79,061	3,765
\$9,000 under \$10,000	74,376	703	63,423	628	63,423	22,637	*3,423	*27	*7,531	*48
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table



**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>Total.....</b>	<b>8,264,428</b>	<b>100,471,823</b>	<b>7,764,803</b>	<b>91,727,796</b>	<b>727,488</b>	<b>785,907</b>	<b>1,106,762</b>	<b>5,557,582</b>	<b>8,264,428</b>	<b>98,071,285</b>
No adjusted gross income	19,798	-805,184	11,147	131,177	*381	*1,267	17,018	61,717	19,798	194,162
\$1 under \$1,000	108,218	64,205	101,721	71,196	-	-	11,355	7,407	108,218	78,603
\$1,000 under \$2,000	198,373	300,549	186,374	325,730	*4,286	*3,135	19,576	-99	198,373	328,766
\$2,000 under \$3,000	238,932	588,332	231,654	543,290	*253	*519	13,118	17,375	238,932	561,185
\$3,000 under \$4,000	256,517	898,175	223,009	739,892	-	-	37,218	141,180	256,517	881,072
\$4,000 under \$5,000	362,014	1,633,950	337,147	1,501,783	*9,439	*966	35,175	119,132	362,014	1,621,881
\$5,000 under \$6,000	344,563	1,908,064	305,592	1,608,304	*3,146	*126	57,790	228,015	344,563	1,836,445
\$6,000 under \$7,000	424,847	2,744,444	373,433	2,270,596	*11,082	*7,457	77,679	418,582	424,847	2,667,590
\$7,000 under \$8,000	385,247	2,889,882	346,277	2,460,908	*12,585	*783	57,710	311,061	385,247	2,772,753
\$8,000 under \$9,000	423,533	3,599,450	396,963	3,267,054	37,122	32,967	45,089	121,554	423,533	3,421,575
\$9,000 under \$10,000	404,019	3,833,291	363,883	3,249,165	*15,061	*48,181	64,159	411,194	404,019	3,708,540
\$10,000 under \$11,000	446,137	4,682,274	410,393	4,063,768	*9,810	*1,679	64,577	463,907	446,137	4,528,637
\$11,000 under \$12,000	463,907	5,341,684	427,030	4,614,966	*26,457	*80,810	76,654	495,521	463,907	5,191,297
\$12,000 under \$13,000	447,815	5,583,882	413,250	4,790,996	50,287	32,924	66,424	513,228	447,815	5,337,148
\$13,000 under \$14,000	454,581	6,143,241	435,579	5,600,615	42,539	82,631	56,055	262,199	454,581	5,945,445
\$14,000 under \$15,000	451,937	6,548,594	432,629	6,044,320	80,313	72,545	53,708	301,770	451,937	6,418,635
\$15,000 under \$16,000	369,268	5,715,923	349,807	5,060,700	38,138	60,194	53,479	303,383	369,268	5,539,476
\$16,000 under \$17,000	370,124	6,098,724	362,061	5,622,134	32,564	58,412	35,078	210,037	370,124	5,890,583
\$17,000 under \$18,000	357,681	6,258,414	350,008	5,865,219	54,025	50,596	30,383	199,863	357,681	6,115,678
\$18,000 under \$19,000	316,180	5,867,768	309,443	5,546,683	67,666	57,810	37,138	31,265	316,180	5,635,758
\$19,000 under \$20,000	295,471	5,761,247	288,204	5,376,302	52,442	45,765	41,777	198,578	295,471	5,620,645
\$20,000 under \$25,000	1,125,265	24,814,914	1,109,200	22,972,998	179,892	147,141	155,603	655,272	1,125,265	23,775,411
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

  

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>Total.....</b>	<b>8,264,428</b>	<b>11,465,203</b>	<b>4,155,394</b>	<b>1,886,632</b>	<b>1,532,793</b>	<b>1,298,416</b>	<b>976,430</b>	<b>750,746</b>	<b>6,535,585</b>	<b>8,827,826</b>
No adjusted gross income	19,798	26,136	*3	(2)	-	-	14,580	11,086	16,870	15,049
\$1 under \$1,000	108,218	25,230	-	-	-	-	*5,210	*2,777	108,218	22,453
\$1,000 under \$2,000	198,373	103,091	*1,238	*92	-	-	18,909	3,882	196,962	99,118
\$2,000 under \$3,000	238,932	188,303	-	-	-	-	*10,994	*3,682	237,694	184,621
\$3,000 under \$4,000	256,517	288,298	-	-	-	-	34,795	18,342	255,521	269,956
\$4,000 under \$5,000	362,014	539,082	-	-	-	-	46,473	20,520	362,014	518,562
\$5,000 under \$6,000	344,563	611,443	-	-	-	-	51,830	35,345	343,275	576,098
\$6,000 under \$7,000	424,847	854,141	*1,238	*30	-	-	74,231	61,804	424,491	792,307
\$7,000 under \$8,000	385,247	776,039	-	-	-	-	57,234	51,689	385,247	724,349
\$8,000 under \$9,000	423,533	854,919	*6,292	*271	-	-	45,602	43,074	421,398	811,575
\$9,000 under \$10,000	404,019	820,305	*18,306	*1,883	-	-	71,111	64,957	403,663	753,465
\$10,000 under \$11,000	446,137	921,476	88,667	7,272	-	-	74,202	77,490	443,185	836,714
\$11,000 under \$12,000	463,907	926,219	310,967	40,104	-	-	71,687	83,208	461,480	802,907
\$12,000 under \$13,000	447,815	827,394	279,129	76,379	-	-	78,498	90,236	424,240	660,779
\$13,000 under \$14,000	454,581	769,199	319,330	119,639	*4,384	*497	70,081	49,149	433,477	600,411
\$14,000 under \$15,000	451,937	693,867	372,743	158,296	*1,238	*428	57,884	46,478	431,224	489,093
\$15,000 under \$16,000	369,268	510,330	348,141	182,461	*6,482	*1,652	49,459	34,595	338,866	293,273
\$16,000 under \$17,000	370,124	541,552	344,742	220,653	*17,222	*3,530	42,649	22,737	329,125	208,162
\$17,000 under \$18,000	357,681	381,041	341,869	251,276	31,936	8,197	53,853	17,641	288,323	112,124
\$18,000 under \$19,000	316,180	284,332	314,328	239,993	169,586	51,827	24,213	7,477	125,821	36,863
\$19,000 under \$20,000	295,471	220,184	285,658	202,462	222,497	80,984	12,430	2,772	64,891	14,950
\$20,000 under \$25,000	1,125,265	392,619	1,122,741	385,822	1,079,448	1,151,300	10,504	1,804	39,599	4,994
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	7,549,660	102,122,979	7,067,178	92,028,911	721,218	861,750	1,458,499	8,480,762	7,549,660	101,371,424
No adjusted gross income	34,792	-1,790,116	20,053	235,304	*2,040	*2,580	27,993	137,414	34,792	375,298
\$1 under \$1,000	76,884	45,627	70,558	73,865	*3,302	*12,485	11,463	404	76,884	88,754
\$1,000 under \$2,000	169,019	260,834	167,375	260,356	-	-	*5,418	*5,077	169,019	265,434
\$2,000 under \$3,000	218,051	538,441	209,611	593,341	*3,925	*220	26,495	-20,399	218,051	573,162
\$3,000 under \$4,000	191,775	679,181	180,868	649,951	*8,008	*31,223	24,858	25,866	191,775	707,060
\$4,000 under \$5,000	189,703	850,738	174,813	756,417	-	-	29,947	88,975	189,703	845,392
\$5,000 under \$6,000	246,518	1,344,978	229,777	1,211,224	*3,878	*1,375	41,413	108,017	246,518	1,320,817
\$6,000 under \$7,000	301,707	1,972,622	284,939	1,785,832	*13,823	*2,802	32,574	121,596	301,707	1,910,231
\$7,000 under \$8,000	308,682	2,316,070	277,647	1,893,509	*7,531	*1,981	71,849	380,021	308,682	2,255,520
\$8,000 under \$9,000	355,212	3,023,589	298,571	2,150,142	*13,153	*1,400	106,295	740,089	355,212	2,891,831
\$9,000 under \$10,000	369,124	3,508,247	343,276	2,967,180	21,971	7,522	78,944	374,605	369,124	3,349,318
\$10,000 under \$11,000	314,502	3,304,668	297,810	2,869,802	*17,018	*32,465	42,287	262,857	314,502	3,165,154
\$11,000 under \$12,000	340,329	3,914,342	308,729	3,379,569	*18,877	*9,121	60,756	418,811	340,329	3,805,500
\$12,000 under \$13,000	370,544	4,630,530	339,964	3,923,718	*15,247	*45,964	80,762	521,103	370,544	4,480,785
\$13,000 under \$14,000	369,794	4,992,109	347,510	4,353,181	31,587	58,234	60,529	420,380	369,794	4,831,775
\$14,000 under \$15,000	364,089	5,272,003	343,662	4,743,379	27,539	64,328	63,573	414,564	364,089	5,222,291
\$15,000 under \$16,000	355,357	5,511,071	328,948	4,757,013	37,428	56,440	55,776	511,523	355,357	5,324,976
\$16,000 under \$17,000	378,759	6,247,949	366,865	5,714,215	55,613	90,405	71,892	324,998	378,759	6,129,817
\$17,000 under \$18,000	280,892	4,916,794	258,234	4,233,338	40,678	39,904	65,127	559,447	280,892	4,832,887
\$18,000 under \$19,000	344,157	6,370,606	325,425	5,624,135	80,985	82,201	62,782	455,604	344,157	6,181,841
\$19,000 under \$20,000	294,678	5,737,752	273,823	4,877,541	48,362	75,950	75,052	665,022	294,678	5,616,513
\$20,000 under \$25,000	1,377,873	30,823,564	1,329,835	27,950,142	223,087	213,865	305,708	1,701,313	1,377,873	29,865,120
\$25,000 and over	297,239	7,651,382	288,882	7,025,768	48,891	31,448	57,028	285,438	297,239	7,342,852

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total.....	7,549,660	13,674,596	2,721,765	1,190,137	873,851	597,717	1,264,547	1,103,837	6,392,978	11,580,622
No adjusted gross income	34,792	57,951	*4	(Z)	-	-	25,411	18,209	30,841	38,742
\$1 under \$1,000	76,884	25,395	-	-	-	-	*8,888	*2,322	76,884	23,073
\$1,000 under \$2,000	169,019	95,003	-	-	-	-	*3,133	*509	169,019	84,494
\$2,000 under \$3,000	218,051	162,581	*998	*147	-	-	17,253	6,091	218,051	168,343
\$3,000 under \$4,000	191,775	243,362	-	-	-	-	23,200	13,723	191,775	229,638
\$4,000 under \$5,000	189,703	301,457	-	-	-	-	28,788	14,083	189,703	287,375
\$5,000 under \$6,000	246,518	480,031	-	-	-	-	45,081	22,124	246,518	437,907
\$6,000 under \$7,000	301,707	869,171	-	-	-	-	30,513	22,243	300,978	848,628
\$7,000 under \$8,000	308,682	1,813,347	-	-	-	-	70,828	81,645	308,641	719,702
\$8,000 under \$9,000	355,212	1,011,540	-	-	-	-	117,058	121,250	355,212	890,280
\$9,000 under \$10,000	369,124	1,087,898	*2,477	*380	-	-	80,030	88,239	368,758	1,019,277
\$10,000 under \$11,000	314,502	938,232	-	-	-	-	38,782	38,828	314,502	899,404
\$11,000 under \$12,000	340,329	1,004,448	*15,085	*3,341	-	-	88,063	79,285	337,879	921,820
\$12,000 under \$13,000	370,544	1,028,153	*9,958	*2,208	-	-	81,573	80,571	368,468	935,374
\$13,000 under \$14,000	369,794	944,871	102,852	11,278	-	-	82,415	72,558	366,285	880,638
\$14,000 under \$15,000	364,089	871,768	135,045	28,184	-	-	82,188	72,468	354,578	771,085
\$15,000 under \$16,000	355,357	871,249	118,747	42,102	-	-	53,833	78,264	340,886	650,882
\$16,000 under \$17,000	378,759	752,005	200,211	71,153	-	-	58,483	85,171	380,182	815,881
\$17,000 under \$18,000	280,892	503,999	175,230	58,826	-	-	70,222	84,222	246,820	380,852
\$18,000 under \$19,000	344,157	542,780	232,270	114,889	*1,102	*380	80,159	48,463	318,068	379,427
\$19,000 under \$20,000	294,678	408,154	233,285	118,042	*6,292	*906	74,566	55,565	248,529	234,547
\$20,000 under \$25,000	1,377,873	1,131,522	1,217,180	693,650	802,189	320,150	175,785	85,948	851,141	351,828
\$25,000 and over	297,239	50,884	278,388	44,838	284,288	278,281	5,538	1,029	28,553	5,219

\* Estimate should be used with caution because of the small number of returns on which it is based

(Z) Less than \$500

NOTE: Detail may not add to totals because of rounding

Table 3.1--Returns with Modified Taxable Income\*: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Income tax before credits		
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
Returns with regular tax computation only													
Total.....	92,253,928	3,639,399,866	2,333,337,936	92,253,928	450,431,837	92,253,928	450,431,779	-	45,372	116,367	92,253,928	450,548,146	
Under \$5,000 .....	3,673,322	1,890,802	1,890,802	3,673,322	284,217	3,673,322	284,205	-	-	-	3,673,322	284,205	
\$5,000 under \$10,000 .....	6,693,411	52,599,368	14,800,459	6,693,411	2,109,671	6,693,411	2,109,666	-	3,146	1,258	6,693,411	2,110,925	
\$10,000 under \$15,000 .....	10,074,452	127,661,564	46,976,680	10,074,452	7,047,397	10,074,452	7,047,406	-	-	-	10,074,452	7,047,406	
\$15,000 under \$20,000 .....	10,496,655	183,385,688	86,976,676	10,496,655	12,351,631	10,496,655	12,351,625	-	7,659	8,836	10,496,655	12,360,461	
\$20,000 under \$25,000 .....	9,733,222	218,202,368	116,575,139	9,733,222	17,489,733	9,733,222	17,489,725	-	3,381	777	9,733,222	17,489,802	
\$25,000 under \$30,000 .....	7,746,476	212,461,785	125,113,457	7,746,476	18,809,491	7,746,476	18,809,492	-	3,582	7,746,476	7,746,476	18,813,073	
\$30,000 under \$40,000 .....	12,305,997	427,917,000	270,480,577	12,305,997	42,828,748	12,305,997	42,828,731	-	4,482	4,201	12,305,997	42,832,932	
\$40,000 under \$50,000 .....	9,071,331	405,424,071	269,354,772	9,071,331	44,016,668	9,071,331	44,016,663	-	8,271	8,716	9,071,331	44,022,277	
\$50,000 under \$75,000 .....	13,561,069	821,823,955	575,285,685	13,561,069	100,025,625	13,561,069	100,025,620	-	9,851	36,607	13,561,069	100,025,279	
\$75,000 under \$100,000 .....	5,216,784	324,469,498	224,469,498	5,216,784	65,531,809	5,216,784	65,531,798	-	1,508	32,079	5,216,784	65,563,377	
\$100,000 under \$200,000 .....	3,079,658	1,082,352,382	682,352,382	3,079,658	35,603,362	3,079,658	35,603,354	-	7,295	7,295	3,079,658	35,610,653	
\$200,000 under \$500,000 .....	482,213	138,112,009	117,018,495	482,213	14,790,340	482,213	14,790,341	-	672	8,617	482,213	14,792,156	
\$500,000 under \$1,000,000 .....	70,018	48,982,789	41,506,914	70,018	14,790,340	70,018	14,790,341	-	1,815	1,815	70,018	14,792,156	
\$1,000,000 or more .....	27,340	82,046,501	55,113,921	27,340	21,188,678	27,340	21,188,678	-	77	3,084	27,340	21,191,762	
Returns with Form 8615 tax computation													
Total.....	312,352	1,797,432	1,546,154	312,352	316,566	312,352	454,761	138,195	-	-	312,352	454,761	
Under \$5,000 .....	246,244	570,166	401,684	246,244	59,785	246,244	89,406	29,620	-	-	246,244	89,406	
\$5,000 under \$10,000 .....	37,813	262,594	235,835	37,813	35,391	37,813	65,142	29,752	-	-	37,813	65,142	
\$10,000 under \$15,000 .....	9,534	118,598	112,081	9,534	16,826	9,534	33,212	16,386	-	-	9,534	33,212	
\$15,000 under \$20,000 .....	9,015	161,418	153,265	9,015	22,993	9,015	46,662	23,669	-	-	9,015	46,662	
\$20,000 under \$25,000 .....	2,477	51,996	50,335	2,477	7,551	2,477	14,314	6,763	-	-	2,477	14,314	
\$25,000 under \$30,000 .....	1,102	31,069	24,316	1,102	3,647	1,102	7,180	3,533	-	-	1,102	7,180	
\$30,000 under \$40,000 .....	3,290	112,559	108,634	3,290	20,442	3,290	36,500	16,118	-	-	3,290	36,500	
\$40,000 under \$50,000 .....	1,102	45,478	44,702	1,102	19,187	1,102	15,414	6,227	-	-	1,102	15,414	
\$50,000 under \$75,000 .....	1,075	64,436	60,281	1,075	13,619	1,075	22,165	8,547	-	-	1,075	22,165	
\$75,000 under \$100,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000 under \$200,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$200,000 under \$500,000 .....	527	121,672	119,680	527	37,469	527	42,690	5,191	-	-	527	42,690	
\$500,000 under \$1,000,000 .....	159	38,267	34,151	159	12,588	159	10,352	2,236	-	-	159	10,352	
\$1,000,000 or more .....	116	218,781	200,350	116	77,039	116	71,664	5,375	-	-	116	71,664	
Returns with Schedule D tax computation													
Total.....	1,906,684	553,884,002	479,253,007	1,906,684	154,490,127	1,906,684	144,856,781	-9,633,345	4,410	88,946	1,906,684	144,945,728	
Under \$5,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$40,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$40,000 under \$50,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$75,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$75,000 under \$100,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000 under \$200,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$200,000 under \$500,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$500,000 under \$1,000,000 .....	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more .....	-	-	-	-	-	-	-	-	-	-	-	-	

Footnotes at end of table

All figures are estimates based on samples--money amounts are in thousands of dollars

[illegible]

\* Estimate should be used with caution due to the small number of sample returns on which it is based

<sup>1</sup> See section 4 for the definition of modified taxable income

NOTE Detail may not add to totals because of rounding

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income					
	Total		Under 5 percent		5 under 7 percent	Total income tax
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	
All returns						
Total.....	89,252,989	4,007,580,441	588,419,030	14,573,889	211,778,486	222,837,107
Under \$5,000.....	3,934,027	5,944,957	479,612	2,879,258	8,646,441	509,525
\$5,000 under \$10,000.....	6,338,735	50,042,599	2,069,747	4,325,103	34,082,440	9,170,045
\$10,000 under \$15,000.....	8,256,245	103,857,761	6,724,630	1,933,086	21,610,514	28,930,900
\$15,000 under \$20,000.....	8,241,006	144,465,686	10,689,967	2,065,758	36,117,325	16,249,000
\$20,000 under \$25,000.....	9,045,529	203,420,100	16,149,912	1,646,154	36,825,318	17,165,504
\$25,000 under \$30,000.....	7,716,940	211,692,075	18,521,985	837,735	22,748,980	26,814,354
\$30,000 under \$40,000.....	12,294,895	427,540,458	42,402,866	857,555	22,397,889	42,032,806
\$40,000 under \$50,000.....	9,064,682	405,132,868	43,634,450	262,400	11,357,158	24,360,360
\$50,000 under \$75,000.....	13,654,264	826,682,001	100,276,554	187,835	8,906,485	24,064,757
\$75,000 under \$100,000.....	5,363,395	457,587,504	67,714,198	30,578	2,817,767	4,352,409
\$100,000 under \$200,000.....	4,071,790	531,603,228	97,239,847	21,706	3,016,466	1,894,335
\$200,000 or more.....	1,271,510	639,411,183	182,465,232	6,721	3,351,692	1,232,466
Joint returns						
Total.....	41,345,636	2,767,450,522	425,177,792	4,830,152	117,760,619	141,453,064
Under \$5,000.....	5,482	-3,520,038	82,467	-	-	-
\$5,000 under \$10,000.....	6,705	47,391	5,482	1,238	11,128	-
\$10,000 under \$15,000.....	842,276	11,491,011	370,419	838,103	11,440,059	171,044
\$15,000 under \$20,000.....	1,947,189	34,384,060	1,370,654	1,449,609	25,015,787	840,862
\$20,000 under \$25,000.....	2,775,736	62,928,939	3,315,551	990,703	22,107,968	1,198,751
\$25,000 under \$30,000.....	3,049,605	84,075,530	5,615,867	852,870	17,709,329	594,995
\$30,000 under \$40,000.....	6,184,313	216,890,720	17,477,114	521,538	17,767,978	601,656
\$40,000 under \$50,000.....	6,083,375	272,332,524	25,116,717	224,189	9,915,364	370,355
\$50,000 under \$75,000.....	11,038,759	673,394,624	75,810,929	116,601	6,888,338	22,140,382
\$75,000 under \$100,000.....	4,724,496	403,324,078	57,654,340	23,241	2,001,309	47,240
\$100,000 under \$200,000.....	3,580,795	468,142,354	83,768,455	16,944	2,297,260	10,683
\$200,000 or more.....	1,106,905	543,771,328	154,589,567	5,316	2,506,097	1,807
Single returns						
Total.....	38,308,686	933,904,279	127,032,374	7,633,660	56,668,411	54,330,556
Under \$5,000.....	3,903,666	10,087,517	394,773	2,867,875	8,593,761	490,727
\$5,000 under \$10,000.....	6,024,533	47,460,690	2,002,376	4,096,975	32,250,066	8,658,249
\$10,000 under \$15,000.....	6,789,987	84,485,478	5,951,751	544,680	6,262,990	32,340,237
\$15,000 under \$20,000.....	5,273,215	91,739,978	8,352,032	145,201	2,480,919	81,928
\$20,000 under \$25,000.....	4,467,615	99,842,732	10,256,221	62,780	1,413,323	94,148
\$25,000 under \$30,000.....	3,245,437	98,092,517	9,709,017	38,977	1,085,850	52,352
\$30,000 under \$40,000.....	4,247,590	146,862,198	18,655,782	37,407	1,255,669	40,842
\$40,000 under \$50,000.....	2,114,887	93,956,642	14,221,434	11,152	503,230	74,404
\$50,000 under \$75,000.....	1,825,240	107,154,337	18,021,932	22,247	1,269,143	25,892
\$75,000 under \$100,000.....	509,105	43,236,989	8,142,872	6,124	517,871	14,336
\$100,000 under \$200,000.....	381,644	49,162,804	10,574,720	4,064	588,484	3,207
\$200,000 or more.....	125,753	71,422,329	20,759,654	1,170	626,895	268,766

Footnotes at end of table

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued									
	7 under 10 percent			10 under 12 percent			12 under 15 percent			Total income tax
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
All returns										
Total.....	25,573,402	797,003,093	69,190,463	16,809,414	640,452,871	69,927,834	10,234,660	607,088,440	82,003,745	
Under \$5,000.....	302,749	589,395	50,415	206,877	560,418	62,105	106,305	328,684	41,728	
\$5,000 under \$10,000.....	689,580	5,716,540	459,328	48,600	381,559	41,724	62,886	453,286	60,605	
\$10,000 under \$15,000.....	3,419,858	45,773,300	3,634,303	167,828	2,175,808	231,071	24,301	293,415	39,055	
\$15,000 under \$20,000.....	4,511,310	77,187,884	7,058,691	731,446	14,071,847	1,438,946	36,831	652,073	85,618	
\$20,000 under \$25,000.....	1,744,895	39,621,880	3,272,988	3,888,327	8,206,989	9,330,386	44,886	1,018,812	133,363	
\$25,000 under \$30,000.....	2,853,189	78,613,213	6,591,309	2,920,728	79,887,849	9,036,089	124,533	3,437,850	447,918	
\$30,000 under \$40,000.....	5,084,631	175,949,849	15,320,628	2,004,062	71,301,573	7,582,872	2,700,965	92,150,489	12,409,582	
\$40,000 under \$50,000.....	3,250,276	14,582,021	12,742,215	2,842,732	12,710,468	13,816,702	720,179	32,074,100	4,311,080	
\$50,000 under \$75,000.....	3,390,261	19,365,047	17,361,195	3,301,991	194,811,973	21,465,634	4,036,028	252,805,959	33,821,477	
\$75,000 under \$100,000.....	292,746	24,026,047	2,094,431	604,905	50,186,286	5,573,795	1,819,542	153,703,860	20,964,826	
\$100,000 under \$200,000.....	39,465	4,738,053	420,750	87,588	10,265,564	1,140,512	545,206	64,286,958	8,680,297	
\$200,000 or more.....	4,442	2,138,862	184,209	4,329	1,872,537	207,988	12,997	5,882,872	808,206	
Joint returns										
Total.....	12,541,184	541,700,042	46,986,080	7,124,142	398,271,583	42,350,919	5,747,317	433,293,064	58,550,726	
Under \$5,000.....	-	-	-	*1,150	*2,246	*258	*42	*36	*4	
\$5,000 under \$10,000.....	*7	*59	*4	*1,015	*8,810	*1,055	*4,384	*26,877	*3,548	
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000.....	596,004	14,017,983	1,052,949	-	-	-	*2,832	*50,065	*6,588	
\$25,000 under \$30,000.....	1,699,732	46,194,456	3,785,877	*1,140	*33,301	*3,375	*1,141	*28,701	*3,808	
\$30,000 under \$40,000.....	3,770,706	131,293,552	11,367,375	857,754	32,008,373	3,316,024	*1,235	*48,772	*6,580	
\$40,000 under \$50,000.....	2,930,147	130,925,029	11,511,415	2,440,320	110,125,582	11,885,642	*3,475	*160,421	*20,462	
\$50,000 under \$75,000.....	3,249,918	190,020,871	16,720,723	3,143,164	185,740,599	20,452,403	3,454,822	219,674,981	29,307,466	
\$75,000 under \$100,000.....	285,282	23,389,797	2,041,729	592,418	49,077,907	5,453,016	1,749,654	147,880,712	20,162,507	
\$100,000 under \$200,000.....	35,807	4,252,476	376,141	83,982	9,784,414	1,084,391	519,740	61,175,697	8,456,203	
\$200,000 or more.....	3,581	1,605,821	139,875	3,200	1,389,350	154,755	9,991	4,246,702	583,560	
Single returns										
Total.....	9,997,546	166,743,223	14,575,582	8,367,160	206,521,328	22,628,208	3,687,572	136,495,512	18,448,877	
Under \$5,000.....	302,749	589,395	50,415	205,727	558,172	61,848	105,025	322,468	40,921	
\$5,000 under \$10,000.....	679,417	5,642,750	453,813	34,098	245,003	26,879	58,502	426,289	57,057	
\$10,000 under \$15,000.....	3,238,471	43,411,704	3,436,635	157,719	2,064,178	218,541	24,298	293,366	39,049	
\$15,000 under \$20,000.....	4,267,406	73,052,282	6,701,496	656,764	12,686,098	1,295,546	18,654	320,678	43,744	
\$20,000 under \$25,000.....	807,201	13,320,456	1,195,254	3,677,035	82,471,821	8,808,297	23,967	524,214	68,328	
\$25,000 under \$30,000.....	351,334	9,628,359	862,995	2,778,018	76,036,510	8,625,048	*19,577	*543,963	*68,587	
\$30,000 under \$40,000.....	429,320	14,597,774	646,880	21,493,017	23,378,511	2,378,511	2,553,171	87,115,549	11,731,289	
\$40,000 under \$50,000.....	81,194	3,552,772	3,028,028	142,316	6,240,023	693,740	530,218	23,423,607	3,188,473	
\$50,000 under \$75,000.....	32,466	1,873,000	160,695	54,757	3,091,955	341,009	288,563	16,445,999	2,241,116	
\$75,000 under \$100,000.....	4,614	405,654	34,192	10,381	929,716	100,854	52,158	4,296,165	595,683	
\$100,000 under \$200,000.....	2,572	328,460	30,848	2,721	391,895	43,784	11,415	1,505,718	201,077	
\$200,000 or more.....	803	350,637	30,209	743	312,959	34,149	2,023	1,277,897	173,584	

Footnotes at end of table

**Table 3.2—Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued					
	15 under 17 percent			17 under 25 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns</b>						
<b>Total.....</b>	<b>4,834,052</b>	<b>356,266,237</b>	<b>56,900,085</b>	<b>6,023,246</b>	<b>675,760,180</b>	<b>135,610,921</b>
Under \$5,000 .....	20,275	46,244	7,460	82,719	234,643	48,430
\$5,000 under \$10,000 .....	-	-	-	14,777	95,562	22,098
\$10,000 under \$15,000 .....	-	-	-	-	-	-
\$15,000 under \$20,000 .....	-	-	-	-	-	-
\$20,000 under \$25,000 .....	11,457	26,132	4,023	256	4,464	1,089
\$25,000 under \$30,000 .....	-	-	-	-	-	-
\$30,000 under \$40,000 .....	15,742	115,000	25,290	15	-	96
\$40,000 under \$50,000 .....	570,651	21,815,648	3,382,476	46,457	1,773,207	315,828
\$50,000 under \$75,000 .....	849,653	36,766,368	5,952,336	589,810	27,523,919	4,879,056
\$75,000 under \$100,000 .....	1,224,633	80,012,348	12,678,728	1,149,522	66,715,500	13,070,087
\$100,000 under \$150,000 .....	1,365,817	117,701,683	18,821,824	1,194,296	104,782,486	19,811,512
\$150,000 under \$200,000 .....	781,016	93,869,863	15,085,526	2,492,954	339,298,483	67,657,367
\$200,000 or more .....	14,807	5,649,951	942,423	452,439	133,351,495	29,807,359
<b>Joint returns</b>						
<b>Total.....</b>	<b>2,724,926</b>	<b>253,633,999</b>	<b>40,490,921</b>	<b>3,321,607</b>	<b>482,596,978</b>	<b>97,149,004</b>
Under \$5,000 .....	-	-	-	9	41	10
\$5,000 under \$10,000 .....	-	-	-	3	31	8
\$10,000 under \$15,000 .....	-	-	-	-	-	-
\$15,000 under \$20,000 .....	-	-	-	256	4,464	1,089
\$20,000 under \$25,000 .....	-	-	-	-	-	-
\$25,000 under \$30,000 .....	-	-	-	15	-	96
\$30,000 under \$40,000 .....	-	-	-	-	421	10
\$40,000 under \$50,000 .....	-	-	-	-	314	62
\$50,000 under \$75,000 .....	9	372	58	2,125	99,885	22,319
\$75,000 under \$100,000 .....	689,881	48,351,050	7,610,271	5,227	299,360	58,557
\$100,000 under \$150,000 .....	1,285,528	90,373,527	17,473,507	759,467	67,561,706	12,158,446
\$150,000 under \$200,000 .....	756,300	90,889,043	14,597,156	2,135,633	294,459,582	58,030,145
\$200,000 or more .....	13,211	5,020,007	809,930	418,862	120,171,073	26,882,274
<b>Single returns</b>						
<b>Total.....</b>	<b>1,786,464</b>	<b>84,631,021</b>	<b>13,548,973</b>	<b>2,321,207</b>	<b>161,848,084</b>	<b>32,258,524</b>
Under \$5,000 .....	20,275	46,244	7,460	82,711	234,602	48,421
\$5,000 under \$10,000 .....	-	-	-	14,774	95,532	22,090
\$10,000 under \$15,000 .....	-	-	-	-	-	-
\$15,000 under \$20,000 .....	1,102	20,403	3,127	-	-	-
\$20,000 under \$25,000 .....	-	-	-	-	-	-
\$25,000 under \$30,000 .....	4,077	112,164	17,657	-	-	-
\$30,000 under \$40,000 .....	498,921	19,240,597	2,974,577	4,198	153,720	29,255
\$40,000 under \$50,000 .....	792,467	34,225,590	5,554,893	528,600	24,754,234	4,366,180
\$50,000 under \$75,000 .....	377,058	22,133,530	3,553,199	1,023,007	60,743,255	11,563,488
\$75,000 under \$100,000 .....	75,997	6,303,942	1,027,007	353,468	30,251,100	6,309,797
\$100,000 under \$200,000 .....	15,247	1,866,629	302,202	288,574	35,679,206	7,716,009
\$200,000 or more .....	1,320	681,723	108,850	25,874	9,936,437	2,205,283
<b>All returns</b>						
<b>Total.....</b>	<b>66,093,406</b>	<b>240,935,322</b>	<b>17,583</b>	<b>619,677</b>	<b>240,935,322</b>	<b>17,583</b>
Under \$5,000 .....	-	-	-	-	-	-
\$5,000 under \$10,000 .....	-	-	-	-	-	-
\$10,000 under \$15,000 .....	-	-	-	-	-	-
\$15,000 under \$20,000 .....	-	-	-	-	-	-
\$20,000 under \$25,000 .....	-	-	-	-	-	-
\$25,000 under \$30,000 .....	-	-	-	-	-	-
\$30,000 under \$40,000 .....	-	-	-	-	-	-
\$40,000 under \$50,000 .....	-	-	-	-	-	-
\$50,000 under \$75,000 .....	-	-	-	-	-	-
\$75,000 under \$100,000 .....	-	-	-	-	-	-
\$100,000 under \$150,000 .....	-	-	-	-	-	-
\$150,000 under \$200,000 .....	-	-	-	-	-	-
\$200,000 or more .....	-	-	-	-	-	-
<b>Joint returns</b>						
<b>Total.....</b>	<b>54,133,865</b>	<b>197,263,664</b>	<b>452,703</b>	<b>452,703</b>	<b>197,263,664</b>	<b>452,703</b>
Under \$5,000 .....	-	-	-	-	-	-
\$5,000 under \$10,000 .....	-	-	-	-	-	-
\$10,000 under \$15,000 .....	-	-	-	-	-	-
\$15,000 under \$20,000 .....	-	-	-	-	-	-
\$20,000 under \$25,000 .....	-	-	-	-	-	-
\$25,000 under \$30,000 .....	-	-	-	-	-	-
\$30,000 under \$40,000 .....	-	-	-	-	-	-
\$40,000 under \$50,000 .....	-	-	-	-	-	-
\$50,000 under \$75,000 .....	-	-	-	-	-	-
\$75,000 under \$100,000 .....	-	-	-	-	-	-
\$100,000 under \$150,000 .....	-	-	-	-	-	-
\$150,000 under \$200,000 .....	-	-	-	-	-	-
\$200,000 or more .....	-	-	-	-	-	-
<b>Single returns</b>						
<b>Total.....</b>	<b>9,328,855</b>	<b>34,133,509</b>	<b>137,694</b>	<b>137,694</b>	<b>34,133,509</b>	<b>137,694</b>
Under \$5,000 .....	-	-	-	-	-	-
\$5,000 under \$10,000 .....	-	-	-	-	-	-
\$10,000 under \$15,000 .....	-	-	-	-	-	-
\$15,000 under \$20,000 .....	-	-	-	-	-	-
\$20,000 under \$25,000 .....	-	-	-	-	-	-
\$25,000 under \$30,000 .....	-	-	-	-	-	-
\$30,000 under \$40,000 .....	-	-	-	-	-	-
\$40,000 under \$50,000 .....	-	-	-	-	-	-
\$50,000 under \$75,000 .....	-	-	-	-	-	-
\$75,000 under \$100,000 .....	-	-	-	-	-	-
\$100,000 under \$200,000 .....	-	-	-	-	-	-
\$200,000 or more .....	-	-	-	-	-	-

Footnotes at end of table

**Table 3.2—Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	30 under 50 percent			50 under 100 percent			100 percent or more			Total income tax
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)		
All returns										
Total	289,294	259,817,109	88,114,153	5,079	532,298	337,315	12,224	4,890,701	399,338	
Under \$5,000	1,247	5,928	1,810	3,146	8,907	7,236	7,770	5,002,810	98,533	
\$5,000 under \$10,000	6,903	51,869	17,415	17	151	110	13	98	190	
\$10,000 under \$15,000	4,767	62,238	21,401	12	126	101	4,161	50,826	199,273	
\$15,000 under \$20,000	3,284	57,204	18,777	8	127	92	3	55	528	
\$20,000 under \$25,000	28	643	216	1	1	1	1	1	1	
\$25,000 under \$30,000	8	219	81	1	1	1	1	1	1	
\$30,000 under \$40,000	2,283	77,628	27,241	17	619	391	4	150	807	
\$40,000 under \$50,000	1,202	50,103	17,187	9	370	222				
\$50,000 under \$75,000	2,251	150,612	53,670	100	5,524	3,041	3	225	282	
\$75,000 under \$100,000	1,101	106,274	37,080	476	43,002	29,910	47	4,155	5,251	
\$100,000 under \$200,000	3,072	477,189	171,511	477	75,623	57,103	17	2,957	3,957	
\$200,000 or more	273,136	258,777,184	87,747,784	577	392,014	235,841	188	53,543	88,387	
Joint returns										
Total	223,762	214,448,788	72,583,511	1,597	439,762	273,684	8,718	3,410,941	381,323	
Under \$5,000	9	25	12				4,273	3,522,386	82,213	
\$5,000 under \$10,000	42	271	123	1	1	1	1	1	1	
\$10,000 under \$15,000				8	127	92	3	55	528	
\$15,000 under \$20,000	614	12,530	3,818	1	1	1	1	1	1	
\$20,000 under \$25,000	24	588	190	1	1	1	1	1	1	
\$25,000 under \$30,000				17	619	391	4	150	807	
\$30,000 under \$40,000	95	3,346	1,155	9	370	222				
\$40,000 under \$50,000	92	1,594	594	16	1,121	624	3	225	282	
\$50,000 under \$75,000	1,133	93,026	30,011	472	42,638	28,586	17	4,155	5,251	
\$75,000 under \$100,000	75	6,100	2,697	278	43,261	30,872	1	1	1	
\$100,000 under \$200,000	1,223	184,463	75,412	543	345,648	208,521	188	53,543	88,387	
\$200,000 or more	220,256	214,154,215	72,488,489							
Single returns										
Total	60,575	33,015,652	11,292,684	3,446	86,563	59,860	682	769,581	9,354	
Under \$5,000	1,236	5,903	1,798	3,146	8,907	7,236	673	770,246	7,660	
\$5,000 under \$10,000	8,861	51,618	17,202	1	1	1	1	1	1	
\$10,000 under \$15,000	4,767	62,238	21,401	1	1	1	1	1	1	
\$15,000 under \$20,000	2,480	44,673	14,959							
\$20,000 under \$25,000	3	75	26				4	92	387	
\$25,000 under \$30,000										
\$30,000 under \$40,000	2,188	74,282	26,086							
\$40,000 under \$50,000	1,103	45,522	15,430							
\$50,000 under \$75,000	1,116	67,586	23,658	84	4,402	2,417				
\$75,000 under \$100,000	1,019	98,516	34,090	1	1	1	1	1	1	
\$100,000 under \$200,000	620	122,840	43,789	1	1	1	1	1	1	
\$200,000 or more	38,978	32,441,400	11,094,154	33	45,824	26,982				

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals

NOTE: Detail may not add to totals because of rounding



Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income  
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability			Tax credits									
	All returns	Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Earned income credit used to offset income tax before credit		Minimum tax credit	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total.....	118,218,327	81,473,653	615,806,186	15,240,064	10,040,198	5,964,253	2,517,962	251,524	48,028	7,850,841	3,145,736	106,592	488,755
No adjusted gross income.....	944,141	150,313	331,841	255	23	*7	*1	**	**	8	*1	158	17
\$1 under \$5,000.....	14,846,131	4,635,371	657,384	85,899	1,859	-	-	-	-	*3,384	*338	*1,238	*38
\$5,000 under \$10,000.....	13,982,404	6,936,674	2,802,428	1,111,076	82,450	*3,146	*76	**69,688	**8,363	1,000,845	71,432	-	-
\$10,000 under \$15,000.....	13,562,088	8,522,037	7,605,615	1,972,169	555,443	283,348	78,261	94,126	23,205	1,633,856	446,701	*42	*37
\$15,000 under \$20,000.....	11,385,632	8,514,123	11,908,095	2,866,224	1,720,210	459,987	194,645	66,117	13,042	2,594,460	1,502,857	*1,075	*237
\$20,000 under \$25,000.....	9,970,099	9,195,676	17,485,703	2,579,204	1,359,331	542,216	248,595	21,592	3,419	2,339,920	1,079,772	*212	*126
\$25,000 under \$30,000.....	7,847,862	7,750,788	20,002,784	820,666	301,243	496,055	207,782	-	-	278,368	44,636	*858	*771
\$30,000 under \$40,000.....	12,380,339	12,321,251	44,954,254	1,119,197	470,685	964,026	391,599	-	-	-	-	4,798	3,724
\$40,000 under \$50,000.....	9,098,760	9,079,464	46,125,124	953,435	420,840	810,574	318,087	-	-	-	-	3,128	3,766
\$50,000 under \$75,000.....	13,679,023	13,659,188	105,157,528	1,719,650	925,082	1,388,070	627,616	-	-	-	-	15,632	20,682
\$75,000 under \$100,000.....	5,374,489	5,364,246	70,753,040	845,340	530,114	618,975	273,453	-	-	-	-	13,786	29,938
\$100,000 under \$200,000.....	4,074,852	4,072,602	101,965,101	765,535	885,777	337,643	148,141	-	-	-	-	31,063	58,731
\$200,000 under \$500,000.....	1,007,136	1,006,669	76,997,574	283,434	943,710	51,597	24,770	-	-	-	-	22,487	84,506
\$500,000 under \$1,000,000.....	178,374	178,289	36,918,120	74,428	620,034	6,930	3,847	-	-	-	-	7,527	78,687
\$1,000,000 or more.....	86,998	86,964	72,141,634	43,520	1,213,197	1,677	1,090	-	-	-	-	4,588	187,515
Taxable returns, total.....	89,252,989	89,252,989	613,824,006	9,981,621	7,538,100	5,119,249	2,171,630	163,898	27,784	3,063,033	1,175,535	98,911	448,267
No adjusted gross income.....	6,507	6,507	98,107	*48	*1	-	-	-	-	-	-	-	-
\$1 under \$5,000.....	3,927,520	3,927,520	406,268	83,666	1,620	-	-	-	-	*1,150	*98	*1,238	*38
\$5,000 under \$10,000.....	6,338,735	6,338,735	2,390,909	710,630	51,488	-	-	-	-	655,239	47,929	-	-
\$10,000 under \$15,000.....	8,256,245	8,256,245	7,363,515	137,092	28,181	*7,590	*3,849	*22,098	*1,357	*5,623	*2,681	-	-
\$15,000 under \$20,000.....	8,241,006	8,241,006	11,565,258	600,856	400,814	88,041	35,239	48,147	5,909	455,117	356,769	*35	*4
\$20,000 under \$25,000.....	9,045,529	9,045,529	17,272,332	1,888,973	889,999	389,769	149,084	21,584	3,416	1,681,617	725,145	-	-
\$25,000 under \$30,000.....	7,716,940	7,716,940	19,908,551	789,001	284,789	483,538	202,298	-	-	264,288	42,912	*855	*768
\$30,000 under \$40,000.....	12,294,895	12,294,895	44,879,967	1,104,357	444,582	956,300	384,770	-	-	-	-	*4,372	*3,348
\$40,000 under \$50,000.....	9,064,682	9,064,682	46,067,665	944,165	384,978	810,131	317,719	-	-	-	-	1,832	1,350
\$50,000 under \$75,000.....	13,654,264	13,654,264	105,111,032	1,715,622	914,959	1,387,071	627,364	-	-	-	-	14,293	19,089
\$75,000 under \$100,000.....	5,363,365	5,363,365	70,747,625	841,468	510,376	618,974	273,453	-	-	-	-	10,803	21,697
\$100,000 under \$200,000.....	4,071,790	4,071,790	101,959,332	764,564	868,918	337,641	148,139	-	-	-	-	30,983	57,834
\$200,000 under \$500,000.....	1,006,366	1,006,366	76,994,812	283,284	936,367	51,596	24,769	-	-	-	-	22,409	81,338
\$500,000 under \$1,000,000.....	178,230	178,230	36,917,550	74,390	615,028	6,929	3,846	-	-	-	-	7,511	76,767
\$1,000,000 or more.....	86,914	86,914	72,141,082	43,505	1,205,999	1,677	1,090	-	-	-	-	4,579	186,032
Nonliable returns, total.....	28,965,338	2,220,664	1,982,180	5,258,443	2,502,098	845,004	346,332	87,626	20,245	4,787,807	1,970,201	7,681	20,489

Footnotes at end of table

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued												Total income tax	
	Foreign tax credit		General business credit		Nonconventional source fuel credit		Other tax credits		Income tax after credits		Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)				
All returns, total.....	1,730,566	2,865,313	267,527	702,906	25,851	33,642	32,823	68,855	89,233,118	586,126,456	89,232,989	586,126,456	89,232,989	586,126,456
No adjusted gross income	56	2	23	2	3	-	-	-	-	188	6,507	188	6,507	87,965
\$1 under \$5,000.....	81,277	1,483	-	-	-	-	-	-	3,925,097	389,597	3,927,520	389,597	3,927,520	391,647
\$5 under \$10,000.....	34,442	1,612	4,107	378	1,238	224	-	-	6,337,646	2,095,755	6,338,735	2,095,755	6,338,735	2,099,747
\$10,000 under \$15,000.....	54,926	5,804	1,865	619	1,238	32	1,102	189	8,256,192	6,724,610	8,256,245	6,724,610	8,256,245	6,724,830
\$15,000 under \$20,000.....	38,291	3,295	6,737	3,295	1,238	240	-	-	10,686,916	8,241,006	10,689,967	8,241,006	10,689,967	10,689,967
\$20,000 under \$25,000.....	60,930	11,169	11,568	13,545	272	1	-	-	9,045,467	16,144,786	9,045,529	16,144,786	9,045,529	16,149,912
\$25,000 under \$30,000.....	63,127	8,516	15,907	23,669	1,103	104	4	3	7,715,912	18,519,010	7,716,940	18,519,010	7,716,940	18,521,985
\$30,000 under \$40,000.....	117,339	36,917	15,632	17,708	5,438	1,366	83	38	12,294,700	42,398,645	12,294,895	42,398,645	12,294,895	42,402,866
\$40,000 under \$50,000.....	124,895	43,352	15,978	33,652	1,142	4,013	1,001	124	9,062,120	43,620,013	9,064,862	43,620,013	9,064,862	43,634,450
\$50,000 under \$75,000.....	282,980	160,825	48,102	86,997	1,085	50	8,953	8,953	13,651,813	100,199,611	13,654,264	100,199,611	13,654,264	100,276,554
\$75,000 under \$100,000.....	182,423	121,912	46,529	98,300	3,667	1,778	3,910	4,733	5,361,427	67,597,440	5,363,365	67,597,440	5,363,365	67,714,198
\$100,000 under \$200,000.....	372,386	545,401	54,314	122,186	3,600	2,318	9,173	17,458	4,069,884	96,826,299	4,071,790	96,826,299	4,071,790	97,239,647
\$200,000 under \$500,000.....	203,634	714,332	29,208	104,584	3,069	4,431	5,029	11,057	1,005,593	73,864,680	1,006,366	73,864,680	1,006,366	74,629,647
\$500,000 under \$1,000,000.....	58,157	457,711	10,748	66,834	1,469	3,729	2,131	6,468	178,062	36,001,727	178,230	36,001,727	178,230	36,315,904
\$1,000,000 or more.....	35,691	852,498	7,007	131,137	1,258	15,335	1,434	19,931	86,818	71,059,179	86,914	71,059,179	86,914	71,539,681
Taxable returns, total.....	1,706,503	2,878,065	236,733	652,713	24,692	29,388	32,602	68,595	89,233,118	586,126,456	89,232,989	586,126,456	89,232,989	586,126,456
No adjusted gross income	45	1	-	-	3	(2)	-	-	2,044	188	6,507	188	6,507	87,965
\$1 under \$5,000.....	81,277	1,483	-	-	-	-	-	-	3,925,097	389,597	3,927,520	389,597	3,927,520	391,647
\$5 under \$10,000.....	34,442	1,612	-	-	-	224	-	-	6,337,646	2,095,755	6,338,735	2,095,755	6,338,735	2,099,747
\$10,000 under \$15,000.....	50,123	4,320	362	9	1,238	32	1,102	189	8,256,192	6,724,610	8,256,245	6,724,610	8,256,245	6,724,830
\$15,000 under \$20,000.....	53,464	1,419	1,238	2	1,238	240	-	-	8,240,343	10,686,916	8,241,006	10,686,916	8,241,006	10,689,967
\$20,000 under \$25,000.....	57,563	8,868	3,479	741	272	1	-	-	9,045,467	16,144,786	9,045,529	16,144,786	9,045,529	16,149,912
\$25,000 under \$30,000.....	63,125	8,515	11,730	15,816	1,102	100	-	-	7,715,912	18,519,010	7,716,940	18,519,010	7,716,940	18,521,985
\$30,000 under \$40,000.....	112,543	22,866	12,655	12,701	5,438	1,366	-	-	12,294,700	42,398,645	12,294,895	42,398,645	12,294,895	42,402,866
\$40,000 under \$50,000.....	121,373	29,271	12,965	18,668	1,000	4,013	1,000	123	9,062,120	43,620,013	9,064,862	43,620,013	9,064,862	43,634,450
\$50,000 under \$75,000.....	281,869	156,550	46,483	83,074	1,075	6	8,936	8,817	13,651,813	100,199,611	13,654,264	100,199,611	13,654,264	100,276,554
\$75,000 under \$100,000.....	181,702	110,977	46,355	97,738	3,667	1,778	3,910	4,733	5,361,427	67,597,440	5,363,365	67,597,440	5,363,365	67,714,198
\$100,000 under \$200,000.....	371,565	519,699	54,241	121,961	3,997	2,314	9,169	17,288	4,069,884	96,826,299	4,071,790	96,826,299	4,071,790	97,239,647
\$200,000 under \$500,000.....	203,565	710,623	29,183	104,299	3,066	4,325	5,025	10,983	1,005,593	73,864,680	1,006,366	73,864,680	1,006,366	74,629,647
\$500,000 under \$1,000,000.....	58,132	454,798	10,740	66,646	1,469	3,729	2,129	6,464	178,062	36,001,727	178,230	36,001,727	178,230	36,315,904
\$1,000,000 or more.....	35,693	847,033	7,002	131,056	1,257	15,251	1,433	19,947	86,818	71,059,179	86,914	71,059,179	86,914	71,539,681
Nontaxable returns, total.....	24,063	87,248	30,793	50,193	1,159	4,254	221	270	-	-	-	-	-	-

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax		All other taxes									
	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income		Household employment tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
All returns, total	414,106	2,290,576	16,177,480	29,276,402	3,039,096	1,780,113	12,850,372	26,678,859	287,601	43,651	291,663	630,678
No adjusted gross income	4,484	87,778	178,808	279,591	17,873	19,506	154,843	237,153	*1,438	*234	7,879	20,850
\$1 under \$5,000	19,573	2,050	1,003,293	418,609	32,405	6,255	930,522	410,710	39,258	1,566	*7	*40
\$5,000 under \$10,000	5,481	3,992	1,621,694	1,161,579	116,157	26,611	1,460,577	1,236,010	34,269	3,167	10,062	17,420
\$10,000 under \$15,000	*54	*220	1,437,459	1,532,010	154,407	35,661	1,219,515	1,477,865	52,041	11,604	6,494	6,474
\$15,000 under \$20,000	*1,056	*3,052	1,278,886	1,600,366	200,120	60,980	1,044,953	1,513,873	36,782	7,994	5,032	17,300
\$20,000 under \$25,000	329	5,126	1,103,444	1,421,019	221,785	70,334	861,412	1,345,922	*20,033	*2,199	4,299	2,419
\$25,000 under \$30,000	4,349	2,975	990,057	1,481,827	242,694	97,980	741,034	1,376,656	*15,383	*655	3,182	3,402
\$30,000 under \$40,000	3,601	4,251	1,820,761	2,551,358	481,528	183,326	1,334,329	2,337,909	24,009	2,633	14,695	27,032
\$40,000 under \$50,000	11,986	14,438	1,534,569	2,490,674	405,550	224,122	1,137,710	2,222,004	*6,253	*1,097	15,321	42,406
\$50,000 under \$75,000	33,128	76,942	2,368,697	4,880,974	636,445	408,325	1,740,131	4,395,744	22,347	10,519	29,088	65,164
\$75,000 under \$100,000	58,945	116,758	1,124,276	3,038,843	322,272	303,760	790,842	2,849,903	*7,453	*1,545	32,358	80,412
\$100,000 under \$200,000	141,833	413,348	1,168,732	4,725,454	177,290	273,344	961,043	4,319,700	*6,167	*340	77,207	125,710
\$200,000 under \$500,000	102,380	764,967	4,227,740	2,367,927	26,277	41,086	368,493	2,209,516	*167	*75	57,298	107,369
\$500,000 under \$1,000,000	18,208	314,177	80,219	602,216	3,032	11,495	68,814	539,615	-	-	15,970	45,052
\$1,000,000 or more	8,699	480,501	43,845	601,953	1,261	17,327	36,153	404,278	-	-	12,772	69,628
Taxable returns, total	414,102	2,290,574	12,255,106	25,404,976	2,746,917	1,688,485	9,313,159	23,034,899	161,664	32,583	283,763	508,012
No adjusted gross income	4,480	87,778	1,812	10,142	54	230	1,629	8,249	-	-	231	1,214
\$1 under \$5,000	19,573	2,050	84,634	14,621	*1,287	*373	66,393	14,042	*18,241	*206	-	-
\$5,000 under \$10,000	5,481	3,992	383,048	291,162	36,409	8,251	329,570	281,506	*9,383	*1,027	*10	*305
\$10,000 under \$15,000	*54	*220	644,921	638,685	93,088	18,365	518,756	605,835	*17,522	*8,178	*6,292	*6,163
\$15,000 under \$20,000	*1,056	*3,052	769,024	875,291	141,878	47,955	598,751	820,820	*23,057	*5,662	*1,238	*700
\$20,000 under \$25,000	329	5,126	900,926	1,122,420	193,853	62,664	686,091	1,056,590	*10,680	*646	*4,289	*2,376
\$25,000 under \$30,000	4,349	2,975	995,069	1,386,566	237,397	96,254	708,727	1,285,228	*15,383	*655	*3,153	*3,294
\$30,000 under \$40,000	3,601	4,251	1,794,405	2,477,071	476,958	182,645	1,314,476	2,284,730	24,009	2,633	11,600	6,605
\$40,000 under \$50,000	11,986	14,438	1,519,787	2,433,215	399,806	216,975	1,129,700	2,198,837	*6,253	*1,097	13,934	15,260
\$50,000 under \$75,000	33,128	76,942	2,363,775	4,834,479	636,444	408,324	1,735,467	4,366,168	22,347	10,519	27,804	48,250
\$75,000 under \$100,000	58,945	116,758	1,123,396	3,033,427	321,915	303,546	790,001	2,645,168	*7,453	*1,545	32,313	79,946
\$100,000 under \$200,000	141,833	413,348	1,167,920	4,719,685	177,281	273,128	960,426	4,315,964	*6,167	*340	77,009	123,909
\$200,000 under \$500,000	102,380	764,967	4,227,437	2,365,165	26,258	41,031	368,278	2,208,446	*167	*75	57,194	105,755
\$500,000 under \$1,000,000	18,208	314,177	80,160	601,642	3,031	11,460	68,768	539,319	-	-	15,946	44,813
\$1,000,000 or more	8,699	480,501	43,795	601,402	1,257	17,263	36,124	403,996	-	-	12,749	69,422
Non-taxable returns, total	*4	*1	3,922,374	3,871,426	292,178	91,628	3,537,213	3,643,960	105,937	11,088	27,900	122,666

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Total			Tax payments			Estimated tax payments		
	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(38)	(39)										(41)
All returns, total	2,909,053	1,980,998	26,744,674	108,241,729	644,175,500	102,436,220	495,484,153	11,903,592	122,489,252			
No adjusted gross income	71,946	35,717	793,828	352,901	1,126,537	232,268	574,862	111,123	450,936			
\$1 under \$5,000	529,299	154,552	10,010,760	10,876,592	2,121,598	10,609,865	1,875,393	280,793	209,655			
\$5,000 under \$10,000	947,939	604,743	11,438,426	7,045,730	6,207,401	10,919,452	5,619,758	602,386	547,233			
\$10,000 under \$15,000	687,382	700,300	5,040,050	11,939,438	12,358,675	11,144,668	11,072,538	965,341	1,215,455			
\$15,000 under \$20,000	500,650	396,808	2,871,509	10,738,280	17,362,584	9,943,600	15,472,344	1,113,257	1,764,464			
\$20,000 under \$25,000	186,299	87,750	774,423	9,704,696	22,356,321	9,188,685	20,460,369	849,542	1,782,548			
\$25,000 under \$30,000	5,538	1,029	97,074	7,726,848	23,590,457	7,320,159	21,334,728	868,692	2,117,774			
\$30,000 under \$40,000	-	-	59,088	12,244,422	51,697,500	11,707,227	47,501,634	1,278,955	3,946,516			
\$40,000 under \$50,000	-	-	19,286	9,005,693	51,089,011	8,616,386	46,777,929	1,085,390	4,064,475			
\$50,000 under \$75,000	-	-	19,836	13,587,422	112,255,053	12,933,532	100,479,334	1,889,084	10,865,513			
\$75,000 under \$100,000	-	-	10,243	5,342,599	71,265,600	5,059,219	61,482,018	967,395	8,769,061			
\$100,000 under \$200,000	-	-	2,250	4,040,038	99,094,606	3,679,875	75,235,019	1,258,019	20,908,282			
\$200,000 under \$500,000	-	-	467	1,000,562	72,175,081	858,225	44,993,035	487,022	23,390,839			
\$500,000 under \$1,000,000	-	-	85	177,065	34,284,308	149,306	18,687,818	104,847	12,743,559			
\$1,000,000 or more	-	-	34	86,727	67,190,166	73,751	23,977,032	61,746	29,712,942			
Taxable returns, total	-	-	-	85,581,769	630,018,892	80,710,162	483,504,266	10,886,935	120,554,353			
No adjusted gross income	-	-	-	4,273	118,827	3,054	33,322	2,780	50,993			
\$1 under \$5,000	-	-	-	2,683,381	579,548	2,585,157	521,320	91,478	40,855			
\$5,000 under \$10,000	-	-	-	5,657,496	3,614,855	5,401,759	3,354,605	319,098	248,027			
\$10,000 under \$15,000	-	-	-	7,585,790	9,060,989	6,972,236	8,065,734	767,011	951,263			
\$15,000 under \$20,000	-	-	-	7,846,004	13,919,308	7,166,805	12,345,160	970,566	1,482,292			
\$20,000 under \$25,000	-	-	-	8,857,720	21,090,288	8,380,943	19,348,530	797,000	1,643,288			
\$25,000 under \$30,000	-	-	-	7,609,319	23,331,340	7,212,126	21,134,146	850,428	2,061,935			
\$30,000 under \$40,000	-	-	-	12,176,424	51,441,681	11,655,116	47,358,795	1,280,793	3,851,791			
\$40,000 under \$50,000	-	-	-	8,974,071	50,920,255	8,595,585	46,700,883	1,073,128	3,981,901			
\$50,000 under \$75,000	-	-	-	13,552,541	112,099,994	12,923,720	100,396,025	1,882,745	10,896,119			
\$75,000 under \$100,000	-	-	-	5,332,544	71,185,325	5,053,875	61,434,384	961,803	8,739,881			
\$100,000 under \$200,000	-	-	-	4,038,592	99,059,288	3,678,956	75,228,804	1,256,940	20,881,419			
\$200,000 under \$500,000	-	-	-	999,981	72,146,672	857,881	44,983,344	486,687	23,375,084			
\$500,000 under \$1,000,000	-	-	-	176,979	34,273,866	149,248	18,685,273	104,774	12,735,681			
\$1,000,000 or more	-	-	-	86,055	67,176,655	73,700	23,914,143	61,704	29,703,823			
Non-taxable returns, total	2,909,053	1,980,998	26,744,674	22,559,960	14,156,807	21,726,059	11,979,886	1,016,657	1,934,900			

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued										Overpayment	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Earned income credit, refundable portion		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	1,368,994	24,525,343	1,033,189	1,081,454	519,653	123,815	42,037	67,482	15,177,901	20,828,840	85,348,771	119,462,121
No adjusted gross income.....	15,084	84,391	1,036	2,846	37,470	13,449	450	53	69,721	57,348	34,398	1,001,906
\$1 under \$5,000.....	71,210	30,409	*18	*24	38,704	6,118	-	-	3,218,277	13,449	11,094,266	4,000,465
\$5,000 under \$10,000.....	34,842	36,338	*3	*1	30,202	3,997	*3,453	*75	4,572,893	7,581,954	11,117,170	11,810,386
\$10,000 under \$15,000.....	51,411	49,980	*430	*110	58,378	15,376	*781	*5,215	3,935,234	7,778,424	10,665,973	13,885,798
\$15,000 under \$20,000.....	61,417	107,699	*359	*1,007	47,781	13,647	*4,476	*3,522	2,662,423	2,926,851	8,930,749	10,074,832
\$20,000 under \$25,000.....	83,970	103,423	*45	*86	54,235	9,889	*1,102	*8	690,740	356,620	7,643,898	6,906,675
\$25,000 under \$30,000.....	62,190	128,405	*1,051	*382	36,967	8,510	*1,442	*657	5,745,569	5,503,705	5,503,705	5,503,705
\$30,000 under \$40,000.....	93,324	231,704	*52	*217	51,944	12,096	*7,698	*5,333	-	8,801,828	10,684,209	10,684,209
\$40,000 under \$50,000.....	100,084	233,254	3,762	4,852	55,090	8,480	*136	*72	-	6,241,509	9,149,313	9,149,313
\$50,000 under \$75,000.....	208,339	831,362	194,939	57,153	70,739	19,116	*5,693	*2,556	-	8,978,738	16,429,203	16,429,203
\$75,000 under \$100,000.....	162,650	843,464	256,311	162,794	21,772	3,666	*3,386	*4,597	-	3,045,273	7,511,226	7,511,226
\$100,000 under \$200,000.....	249,055	2,434,713	421,909	507,611	12,408	5,413	7,264	3,524	-	2,144,628	8,778,863	8,778,863
\$200,000 under \$500,000.....	128,409	3,536,809	117,500	245,882	4,053	2,350	4,219	5,968	-	458,610	5,263,572	5,263,572
\$500,000 under \$1,000,000.....	37,114	2,782,071	22,850	62,027	1,201	568	1,256	8,665	-	80,732	2,535,946	2,535,946
\$1,000,000 or more.....	28,895	13,495,301	12,125	36,662	689	1,140	751	27,089	-	42,427	5,858,017	5,858,017
Taxable returns, total.....	1,265,427	24,739,073	1,028,924	1,076,233	342,128	78,781	38,115	67,186	-	60,925,112	85,407,649	85,407,649
No adjusted gross income.....	589	34,084	150	372	24	54	*3	*1	-	3,022	48,713	48,713
\$1 under \$5,000.....	50,699	17,239	*9	*13	*2,869	*122	-	-	-	2,232,280	398,321	398,321
\$5,000 under \$10,000.....	14,258	11,712	-	-	*4,327	*511	-	-	-	4,595,673	1,791,612	1,791,612
\$10,000 under \$15,000.....	33,992	32,016	*3	-	22,830	6,764	*771	*5,212	-	5,913,682	2,920,908	2,920,908
\$15,000 under \$20,000.....	46,520	84,858	-	-	19,095	3,476	*4,426	*3,522	-	6,028,878	3,904,754	3,904,754
\$20,000 under \$25,000.....	56,942	91,193	*37	*58	40,377	7,211	*1,102	*8	-	6,820,218	5,481,683	5,481,683
\$25,000 under \$30,000.....	61,128	126,127	-	-	38,928	8,475	*1,442	*657	-	5,293,394	5,293,394	5,293,394
\$30,000 under \$40,000.....	89,531	213,746	*49	*212	51,355	11,945	*7,697	*5,193	-	8,750,888	10,462,696	10,462,696
\$40,000 under \$50,000.....	98,485	225,304	*3,387	*4,210	53,493	8,153	*135	*3	-	6,214,742	9,005,038	9,005,038
\$50,000 under \$75,000.....	206,988	819,392	194,367	56,835	70,729	19,067	*5,693	*2,556	-	8,964,589	16,311,402	16,311,402
\$75,000 under \$100,000.....	162,038	840,006	256,309	162,793	21,770	3,664	*3,366	*4,597	-	3,035,531	7,435,730	7,435,730
\$100,000 under \$200,000.....	248,951	2,432,633	421,983	507,503	12,405	5,407	7,260	3,523	-	2,143,231	8,747,810	8,747,810
\$200,000 under \$500,000.....	128,322	3,534,444	117,466	245,604	4,038	2,234	4,215	5,963	-	458,069	5,237,168	5,237,168
\$500,000 under \$1,000,000.....	37,100	2,781,466	22,845	62,019	1,200	566	1,255	8,863	-	80,632	2,525,366	2,525,366
\$1,000,000 or more.....	28,884	13,493,853	12,118	36,614	686	1,132	750	27,069	-	42,357	5,843,055	5,843,055
Non-taxable returns, total.....	103,567	191,270	4,365	5,221	177,525	45,034	3,922	296	15,177,901	20,828,840	24,423,659	34,054,472

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment--continued					Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Applied to 1993 deferral payment		Credited to 1996 estimated tax		Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	82,744,440	104,537,379	66,137	372,978	3,671,556	14,924,742	29,734,331	71,153,015	855,106
No adjusted gross income	311,452	830,243	384	7,192	45,770	171,663	93,571	152,685	2,823
\$1 under \$5,000	11,013,231	3,919,915	-	-	139,128	80,550	2,252,953	396,249	2,411
\$5,000 under \$10,000	10,962,033	11,663,983	-	-	195,978	146,403	2,163,448	855,935	11,286
\$10,000 under \$15,000	10,476,188	13,714,605	-	-	301,423	171,194	2,499,467	1,375,891	372,217
\$15,000 under \$20,000	8,703,796	9,762,914	**1,142	**42	345,401	311,919	2,366,328	1,733,169	382,664
\$20,000 under \$25,000	7,474,851	6,792,490	**	**	240,022	204,170	2,290,368	1,804,457	27,420
\$25,000 under \$30,000	5,595,030	5,276,399	**	**	236,037	207,669	2,078,669	1,940,017	344,494
\$30,000 under \$40,000	8,566,679	10,199,510	*1,216	*1,888	330,964	464,699	3,550,701	3,975,188	51,860
\$40,000 under \$50,000	6,015,000	8,718,868	*5	*51	322,012	430,446	2,846,221	4,247,975	59,703
\$50,000 under \$75,000	8,577,807	15,499,050	*3,724	*34,778	537,082	930,152	4,672,013	9,453,161	120,796
\$75,000 under \$100,000	2,838,365	6,677,293	*1,945	*3,934	275,334	833,933	2,315,280	7,094,195	95,529
\$100,000 under \$200,000	1,831,065	6,819,921	12,249	21,024	424,410	1,958,962	1,918,511	11,810,194	160,708
\$200,000 under \$500,000	310,219	2,618,935	34,434	103,976	196,758	2,644,636	543,962	10,222,015	135,951
\$500,000 under \$1,000,000	42,239	929,793	7,698	75,119	48,986	1,606,153	96,751	5,224,939	55,781
\$1,000,000 or more	16,485	1,113,462	3,340	124,974	32,271	4,742,556	44,089	10,865,944	59,459
Taxable returns, total	89,577,972	71,087,282	64,473	364,710	3,261,074	14,320,367	28,208,209	70,064,931	835,793
No adjusted gross income	976	25,868	*7	*578	2,156	22,946	3,484	28,298	305
\$1 under \$5,000	2,195,371	393,320	-	-	56,953	15,031	1,690,875	225,981	43,091
\$5,000 under \$10,000	4,526,799	1,754,279	-	-	94,271	37,333	1,735,097	574,446	145,931
\$10,000 under \$15,000	5,769,882	2,823,978	-	-	221,966	96,629	2,328,977	1,242,149	326,110
\$15,000 under \$20,000	5,635,055	3,672,287	-	-	287,105	232,467	2,208,585	1,574,015	19,966
\$20,000 under \$25,000	6,666,214	5,304,142	-	-	214,852	177,541	2,215,469	1,693,439	324,227
\$25,000 under \$30,000	5,464,327	5,068,893	-	-	233,913	224,501	2,057,102	1,696,670	331,944
\$30,000 under \$40,000	8,514,620	10,020,578	*1,140	*1,436	324,304	442,118	3,537,593	3,954,353	59,469
\$40,000 under \$50,000	5,990,985	8,565,944	*3	*9	319,078	419,094	2,842,862	4,214,736	58,442
\$50,000 under \$75,000	15,387,983	15,387,983	*3,680	*34,280	534,184	913,419	4,670,012	9,443,696	118,763
\$75,000 under \$100,000	6,623,636	6,623,289	*1,944	*3,920	270,573	812,441	2,315,066	7,093,511	509,871
\$100,000 under \$200,000	1,829,857	6,797,302	12,245	20,931	423,980	1,950,516	1,918,358	11,808,638	160,669
\$200,000 under \$500,000	309,633	2,600,935	34,423	103,843	196,526	2,636,225	543,866	10,221,234	135,934
\$500,000 under \$1,000,000	42,166	921,585	7,693	75,079	48,942	1,603,781	96,736	5,224,827	55,778
\$1,000,000 or more	16,437	1,106,929	3,337	124,633	32,240	4,736,126	44,086	10,865,940	59,458
Nontaxable returns, total	24,168,468	33,450,097	1,664	8,268	410,492	604,375	1,526,121	1,086,085	20,313

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

(Z) Less than \$500

NOTE: Detail may not add to total because of rounding

**Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns</b>									
All tax rates.....	94,482,512	4,093,911,677	2,814,142,086	1,525,091,853	595,735,041	342,114,440	585,909,444	14.3	20.8
15 percent (Form 8814) .....	9,548	-1,129,723	5,088	5,088	765	765	345	(X)	6.8
15 percent .....	67,496,403	1,631,443,724	868,774,905	868,750,092	130,317,835	130,312,514	125,168,041	7.7	14.4
28 percent .....	22,377,855	1,434,927,333	1,086,166,151	330,427,456	202,880,589	92,519,688	201,702,169	14.1	18.9
28 percent (capital gains) .....	337,682	67,472,313	56,029,502	37,091,998	14,226,015	10,385,759	14,116,729	20.9	25.2
31 percent .....	2,453,459	314,728,113	253,928,856	45,854,592	61,963,896	14,214,924	61,466,666	19.5	24.2
36 percent .....	929,776	213,369,475	180,644,646	39,554,197	50,801,930	14,239,511	50,156,697	23.5	27.8
39.6 percent .....	565,437	431,303,009	387,046,802	202,060,226	135,088,743	80,015,849	132,846,936	30.8	34.3
Form 8615 .....	312,352	1,797,432	1,546,154	1,348,203	455,268	425,430	451,861	25.1	29.2
<b>Joint returns and returns of surviving spouses</b>									
All tax rates.....	42,760,148	2,799,208,592	1,957,376,664	997,588,313	429,214,803	236,621,153	423,609,928	15.1	21.6
15 percent (Form 8814) .....	5,664	-1,120,910	3,289	3,289	495	495	167	(X)	5.1
15 percent .....	26,517,990	950,997,736	505,207,256	505,184,441	75,781,652	75,777,666	73,818,744	7.8	14.6
28 percent .....	13,293,833	1,033,571,083	754,707,951	238,228,534	143,915,561	66,143,430	142,916,059	13.8	18.9
28 percent (capital gains) .....	213,588	49,009,840	40,893,483	26,489,185	10,367,565	7,416,972	10,292,938	21.0	25.2
31 percent .....	1,502,127	224,945,075	179,462,011	29,288,097	43,511,305	9,079,310	43,154,399	19.2	24.0
36 percent .....	743,737	176,950,893	149,427,313	32,051,146	41,732,549	11,538,413	41,247,264	23.3	27.6
39.6 percent .....	483,209	364,854,874	327,675,382	168,345,623	113,905,677	66,664,867	112,180,357	30.7	34.2
Form 8615 .....	-	-	-	-	-	-	-	(X)	(X)
<b>Separate returns of married persons</b>									
All tax rates.....	2,298,268	75,003,324	53,965,781	29,453,475	12,213,877	7,384,824	12,041,078	16.1	22.3
15 percent (Form 8814) .....	*3	*9,142	*2	*2	-	-	-	(X)	(X)
15 percent .....	1,445,411	24,674,503	13,581,237	13,581,237	2,037,233	2,037,186	2,015,148	8.2	14.8
28 percent .....	721,187	27,097,472	20,483,328	6,419,183	3,960,983	1,797,371	3,891,189	14.4	19.0
28 percent (capital gains) .....	8,532	1,421,942	1,221,534	990,590	320,422	277,354	316,548	22.3	25.9
31 percent .....	73,250	5,201,298	4,309,859	621,759	1,039,731	192,745	1,031,426	19.8	23.9
36 percent .....	29,803	3,521,810	2,913,871	687,951	817,436	247,662	816,492	23.2	28.0
39.6 percent .....	20,102	13,095,441	11,455,951	7,152,793	4,092,072	2,832,506	3,970,276	30.3	34.7
Form 8615 .....	-	-	-	-	-	-	-	(X)	(X)
<b>Returns of heads of households</b>									
All tax rates.....	9,977,128	280,148,896	151,829,668	110,326,566	26,681,170	19,331,546	23,648,750	8.4	15.6
15 percent (Form 8814) .....	*3,873	*6,318	*1,790	*1,790	*269	*269	*177	2.8	9.9
15 percent .....	8,888,434	202,902,298	92,485,230	92,483,232	13,873,040	13,872,485	10,994,027	5.4	11.9
28 percent .....	1,002,201	58,675,573	43,501,462	12,180,805	8,108,769	3,410,625	8,044,854	13.7	18.5
28 percent (capital gains) .....	7,669	1,535,366	1,243,757	835,389	317,287	233,909	314,695	20.5	25.3
31 percent .....	43,009	5,450,451	4,452,451	735,645	1,094,022	228,050	1,083,014	19.9	24.3
36 percent .....	23,197	4,999,171	4,189,611	925,434	1,167,695	333,156	1,152,005	23.0	27.5
39.6 percent .....	8,744	6,579,718	5,955,368	3,164,272	2,100,087	1,253,052	2,059,977	31.3	34.8
Form 8615 .....	-	-	-	-	-	-	-	(X)	(X)
<b>Returns of single persons</b>									
All tax rates.....	39,446,948	939,550,865	650,969,972	387,723,499	127,625,191	78,776,919	126,609,689	13.5	19.4
15 percent (Form 8814) .....	*7	*5,989	*7	*7	*1	*1	*1	(X)	14.3
15 percent .....	30,644,567	452,869,187	257,501,183	257,501,183	38,625,910	38,625,177	38,340,122	8.5	14.9
28 percent .....	1,060,635	315,583,205	247,473,410	75,600,935	46,948,276	21,168,262	46,850,067	14.8	18.9
28 percent (capital gains) .....	107,894	15,505,164	12,670,749	8,776,874	3,220,741	2,457,525	3,192,549	20.6	25.2
31 percent .....	835,072	79,131,289	65,704,515	15,209,092	16,318,838	4,714,819	16,197,827	20.5	24.7
36 percent .....	133,039	27,897,601	24,113,851	5,899,667	7,064,250	2,120,280	6,940,936	24.9	28.8
39.6 percent .....	53,382	46,772,975	41,960,101	23,397,538	14,990,907	9,265,425	14,636,326	31.3	34.9
Form 8615 .....	312,352	1,797,432	1,546,154	1,348,203	455,268	425,430	451,861	25.1	29.2

(X) Percentage not computed

\*\* Data combined to prevent disclosure of information for specific taxpayers

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	94,482,512	2,813,826,050	2,814,142,086	595,735,041	153,553	88,459	13,276	94,465,730	1,750,941,571	262,641,236
Under \$2,000 .....	1,399,130	478,719	483,802	77,875	3,426	1,728	259	1,395,708	447,960	67,194
\$2,000 under \$4,000 .....	1,449,194	914,670	915,626	157,016	**997	**982	**147	1,446,960	751,059	112,659
\$4,000 under \$6,000 .....	1,750,400	2,057,829	2,057,785	318,820	**	**	**	1,750,399	1,978,266	298,740
\$6,000 under \$8,000 .....	2,755,123	4,226,507	4,226,851	848,547	-	-	-	2,753,885	4,115,104	617,288
\$8,000 under \$10,000 .....	3,302,606	8,907,676	8,908,247	1,348,208	*1,245	*622	*93	3,301,361	8,842,404	1,326,381
\$10,000 under \$12,000 .....	3,621,538	14,172,792	14,174,069	2,128,215	**3,151	**1,065	**161	3,618,388	14,150,209	2,122,531
\$12,000 under \$14,000 .....	4,150,463	20,158,279	20,158,923	3,034,474	-	-	-	4,150,463	20,105,586	3,015,838
\$14,000 under \$16,000 .....	4,510,563	26,919,420	26,919,398	4,046,738	**	**	**	4,510,562	26,872,301	4,030,845
\$16,000 under \$18,000 .....	4,125,789	30,952,472	30,953,143	4,650,163	*2,427	*701	*106	4,124,551	30,960,295	4,835,044
\$18,000 under \$20,000 .....	4,184,486	37,374,161	37,374,435	5,819,993	*50	*25	*4	4,184,454	37,295,189	5,594,278
\$20,000 under \$25,000 .....	9,735,699	116,621,302	116,625,474	17,503,075	*3,689	*1,210	*183	9,735,699	116,558,230	17,483,734
\$25,000 under \$30,000 .....	7,747,577	125,126,846	125,137,774	18,815,484	*2,136	*792	*118	7,746,476	124,796,291	18,719,444
\$30,000 under \$40,000 .....	12,309,540	270,556,510	270,589,464	42,863,438	9,308	7,592	1,139	12,308,200	253,132,429	37,969,864
\$40,000 under \$50,000 .....	9,072,834	269,363,277	269,399,935	44,030,421	16,255	9,272	1,394	9,072,433	241,565,612	36,234,842
\$50,000 under \$75,000 .....	13,857,781	579,752,827	579,844,347	101,088,999	22,742	15,943	2,390	13,656,689	471,567,569	70,735,135
\$75,000 under \$100,000 .....	5,366,725	335,041,778	335,074,787	68,093,825	17,819	7,264	1,090	5,366,725	198,280,619	28,889,063
\$100,000 under \$200,000 .....	4,072,045	411,634,591	411,691,273	97,674,913	40,772	20,327	3,050	4,072,039	151,524,195	22,728,629
\$200,000 under \$500,000 .....	1,005,991	249,447,991	249,478,345	74,786,196	23,325	16,477	2,473	1,005,817	37,336,865	5,600,530
\$500,000 under \$1,000,000 .....	178,163	106,641,422	106,649,148	36,617,850	4,376	3,119	468	178,103	6,583,235	987,485
\$1,000,000 or more .....	86,853	203,476,979	203,479,259	72,238,788	1,856	1,339	201	86,821	3,158,154	473,723

  

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	26,574,635	529,918,739	148,377,247	1,906,684	105,365,602	29,502,431	3,948,672	120,680,677	37,411,010
Under \$2,000 .....	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000 .....	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000 .....	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000 .....	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000 .....	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000 .....	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000 .....	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000 .....	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000 .....	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000 .....	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000 .....	*16,817	*17,257	*4,832	-	-	-	-	-	-
\$25,000 under \$30,000 .....	250,977	316,374	88,585	-	-	-	-	-	-
\$30,000 under \$40,000 .....	3,859,420	17,341,923	4,855,738	-	-	-	-	-	-
\$40,000 under \$50,000 .....	2,511,942	27,781,004	7,778,681	-	-	-	-	-	-
\$50,000 under \$75,000 .....	9,421,851	106,505,840	29,821,635	75,619	664,026	185,927	246,553	1,030,688	316,513
\$75,000 under \$100,000 .....	5,260,971	128,117,492	35,872,898	147,961	1,865,407	522,310	407,383	5,766,988	1,787,768
\$100,000 under \$200,000 .....	4,010,200	185,210,368	51,858,902	992,381	14,628,935	4,096,108	2,087,440	54,533,738	16,905,456
\$200,000 under \$500,000 .....	985,606	51,288,052	14,360,655	523,242	20,032,207	5,609,023	954,422	46,745,715	14,491,172
\$500,000 under \$1,000,000 .....	173,884	9,057,879	2,538,206	108,085	13,188,310	3,692,167	170,683	8,508,635	2,637,677
\$1,000,000 or more .....	83,167	4,282,552	1,199,115	59,397	54,988,917	15,398,897	82,191	4,094,913	1,289,423

Footnotes at end of table



**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total.....</b>	<b>1,495,213</b>	<b>103,738,408</b>	<b>37,345,827</b>	<b>565,437</b>	<b>202,060,226</b>	<b>80,015,849</b>	<b>312,352</b>	<b>1,348,203</b>	<b>425,430</b>
Under \$2,000 .....	-	-	-	-	-	-	110,813	34,115	10,338
\$2,000 under \$4,000 .....	-	-	-	-	-	-	121,316	163,586	44,098
\$4,000 under \$6,000 .....	-	-	-	-	-	-	22,948	79,518	22,046
\$6,000 under \$8,000 .....	-	-	-	-	-	-	20,397	111,747	29,223
\$8,000 under \$10,000 .....	-	-	-	-	-	-	*8,583	*65,221	*21,683
\$10,000 under \$12,000 .....	-	-	-	-	-	-	*2,477	*22,796	*3,436
\$12,000 under \$14,000 .....	-	-	-	-	-	-	*4,767	*53,338	*18,523
\$14,000 under \$16,000 .....	-	-	-	-	-	-	*3,529	*47,097	*15,792
\$16,000 under \$18,000 .....	-	-	-	-	-	-	*3,392	*52,148	*14,925
\$18,000 under \$20,000 .....	-	-	-	-	-	-	*4,384	*79,220	*25,579
\$20,000 under \$25,000 .....	-	-	-	-	-	-	*2,477	*48,776	*14,080
\$25,000 under \$30,000 .....	-	-	-	-	-	-	*1,102	*24,316	*7,180
\$30,000 under \$40,000 .....	-	-	-	-	-	-	*3,290	*107,520	*36,392
\$40,000 under \$50,000 .....	-	-	-	-	-	-	*1,102	*44,046	*15,306
\$50,000 under \$75,000 .....	-	-	-	-	-	-	*1,075	*60,281	*22,165
\$75,000 under \$100,000 .....	*9,992	*57,017	*20,526	-	-	-	-	-	-
\$100,000 under \$200,000 .....	337,085	5,666,588	2,039,971	4,781	107,126	42,422	-	-	-
\$200,000 under \$500,000 .....	899,583	70,014,940	25,205,378	321,990	23,924,885	9,474,167	*527	*119,424	*42,654
\$500,000 under \$1,000,000 .....	167,822	18,875,650	8,795,234	180,482	50,399,588	19,958,229	*59	*34,751	*10,352
\$1,000,000 or more .....	80,932	9,124,216	3,284,718	78,183	127,628,867	50,541,031	116	200,302	71,657

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\*\* Data combined to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

**Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates.....	94,482,512	2,814,142,086	595,732,299	42,760,148	1,957,376,664	429,213,959
15 percent (Form 8814) .....	153,553	88,459	13,276	137,705	79,118	11,874
15 percent .....	94,465,730	1,750,941,571	262,641,236	42,754,484	1,138,406,888	170,761,033
28 percent .....	26,574,635	529,918,739	148,377,247	16,188,351	393,081,970	110,062,952
28 percent (capital gains) ..	1,906,684	105,365,802	29,502,425	1,392,150	81,019,693	22,685,514
31 percent .....	3,948,672	120,680,677	37,411,010	2,729,073	89,837,881	27,849,743
36 percent .....	1,495,213	103,738,408	37,345,827	1,226,946	86,605,491	31,177,977
39.6 percent .....	565,437	202,060,226	80,015,850	483,209	168,345,623	66,664,667
Form 8615 .....	312,352	1,348,203	425,430	-	-	-

  

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	2,298,288	53,965,781	12,213,808	9,977,128	151,829,668	26,680,863	39,446,948	650,969,972	127,623,670
15 percent (Form 8814) .....	1,317	1,161	174	13,028	6,276	942	1,504	1,904	286
15 percent .....	2,296,285	30,212,279	4,531,842	9,973,254	126,382,125	18,957,319	39,439,707	455,940,280	68,391,042
28 percent .....	849,116	9,885,964	2,768,070	1,081,509	16,060,890	4,497,049	8,455,658	110,889,915	31,049,178
28 percent (capital gains) ..	34,033	3,037,698	850,555	33,391	1,657,288	520,041	447,110	19,451,123	5,446,315
31 percent .....	123,155	1,853,176	574,485	74,950	2,334,285	723,628	1,021,493	26,655,335	8,263,154
36 percent .....	49,905	1,822,710	656,176	31,941	2,024,532	728,831	186,421	13,285,675	4,782,843
39.6 percent .....	20,102	7,152,793	2,832,506	8,744	3,164,272	1,253,052	53,382	23,397,538	9,265,425
Form 8615 .....	-	-	-	-	-	-	312,352	1,348,203	425,430

NOTE: Detail may not add to totals because of rounding.

## Section 4

## Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 1995 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1995 Forms and Instructions.

### **Additional Standard Deduction**

(included in line 34, Form 1040)

See "Standard Deduction."

### **Additional Taxes**

(line 39, Form 1040)

Taxes calculated on Form 4970, *Tax on Accumulation Distribution of Trusts* and/or Form 4972, *Tax on Lump-Sum Distributions* were reported here.

### **Adjusted Gross Income Less Deficit**

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;

- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1995. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 23 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions

and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 22).

## Adjustments

See "Statutory Adjustments."

## Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

## Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

## Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

## All Other Taxes

(lines 47, 49, 50, 51, 53, 54 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, household employment taxes, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which

included the taxes listed above plus the alternative minimum tax, and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Household employment taxes and advance earned income credit payments are shown as separate items in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### Alternative Minimum Tax

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form

1040 plus any tax from Form 4970 included on line 39; Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

### Basic Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

### Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual summer issue of the *Statistics of Income Bulletin*.

### Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

## Capital Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

## Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

## Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

## Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income

or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each partial or full \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

## Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Contributions of capital gain property were generally limited to 30% of the taxpayers AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

## Credit for Federal Tax on Gasoline and Special Fuels

(line 60b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the

fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

### **Credit for the Elderly or Disabled**

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

### **Credit from Regulated Investment Companies**

(line 60a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated

investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

### **Credit to 1996 Estimated Tax**

(line 64, Form 1040)

This amount was the part of the overpayment of 1995 tax which taxpayers specifically requested to be credited to their estimated tax for 1996. (See also "Overpayment" and "Estimated Tax Payments.")

### **Deduction of Self-Employment Tax**

(line 25, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

### **Dividends**

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

### **Earned Income Credit $\Delta$**

(line 57, Form 1040)

The earned income credit for 1995 consisted of the basic credit with a maximum of \$2,094 for one qualifying child, \$3,110 for two or more qualifying children, and \$314 for taxpayers with no qualifying

children. To be eligible for the credit with children, the taxpayers must have had a qualifying child living with them for more than half the year. The taxpayers' earned income and adjusted gross income had to be each less than \$24,396 (\$26,673 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have earned income and adjusted gross income less than \$9,230 and they (or their spouse) must be at least 25 years of age and less than 65 years old to claim the credit. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

### **Earned Income Credit, Refundable Portion**

See "Earned Income Credit."

### **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

### **Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

### **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

## **Estate or Trust Net Income or Loss**

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

## **Estimated Tax Payments**

(line 56, Form 1040)

This figure represents the total of the tax payments made for 1995 using Form 1040-ES, and any overpayment from the taxpayer's 1994 return that was applied to the 1995 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1995, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1995, or (b) 100% of the tax shown on Form 1040 for 1994.



## **Excess Social Security Taxes Withheld $\Delta$**

(line 59, Form 1040)

If a taxpayer earned more than \$61,200 for 1995 (\$60,600 for 1994) in total wages from two or more employers in 1995, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (For 1995, there was no wage base limitation for Medicare tax, therefore all covered wages were subject to Medicare tax). Filers claimed credit for such overpayment on their tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

## **Exemptions $\Delta$**

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,500 deduction (\$2,450 for 1994) was allowed for each exemption claimed if adjusted gross income was less than a certain amount, based on filing status. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1995:

- 1) The individual received more than half of his or her support for 1995 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,500. An exception to the income limitation was granted to children under age 19, or full-time

students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$114,700 and was completed at \$237,200; for married persons filing jointly and surviving spouses, the phaseout began at \$172,050 and was completed at \$294,550; for heads of household, the phaseout began at \$143,350 and was completed at \$265,850; and for married persons filing separately, the phaseout began at \$86,025 and was completed at \$147,275.

## **Farm Net Income or Loss**

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

## **Farm Rental Net Income or Loss**

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

## Filing Status

See "Marital Filing Status."

## Foreign Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income.

## Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1995.

## Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the

allowable amount for Tax Year 1994 could be carried back 2 years and then forward 5 years.

## Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## Forms 1040, 1040A, 1040EZ, and 1040PC Δ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Also, for 1995, Form 1040T, a simplified version of Form 1040, was used on an experimental basis in select areas. After 1995, Form 1040T was discontinued. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms. A 1040PC does not differentiate by 1040, 1040A, or 1040EZ.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. For the first time in 1995,

taxpayers were allowed to report unemployment compensation on Form 1040EZ. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not included on Form 1040A or 1040EZ. (For a complete description of each form see Section 5, 1995 Forms and Instructions.)

## Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction.")

## Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings" and "Total Itemized Deductions.")

## General Business Credit

(line 44a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing

separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

## Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

## Household Employment Taxes Δ

(line 53, Form 1040)

For 1995, taxpayers paying domestic employees more than \$1,000 generally had to pay social security and Medicare taxes for these employees via their personal income tax return by filing the new Schedule H, *Household Employment Taxes*. Previously, the taxpayers had been required to report such taxes using Form 943C, and paying the taxes separately.

## Income Subject to Tax

See "Modified Taxable Income."

## Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 57, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

## Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables,

tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

## Income Tax Withheld

(line 55, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

## Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

## Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions to the extent that the payout represented previously taxed non-deductible IRA contributions.

## Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1995 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include

any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

### **Interest Received**

See "Taxable Interest Received."

### **Interest, Tax-Exempt**

See "Tax-Exempt Interest."

### **Investment Interest Expense Deduction**

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

### **Itemized Deductions**

See "Total Itemized Deductions" and specific itemized deductions.

### **Itemized Deduction Limitation**

See "Total Itemized Deductions."

### **Limited Miscellaneous Deductions**

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

### **Long-Term Capital Gain or Loss**

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Long-Term Gain or Loss from Other Forms**

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Long-Term Loss Carryover**

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Marginal Tax Rates**

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

### **Marital Filing Status**

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those whose spouse died in 1993, 1994, or 1995 and the taxpayer had a qualifying dependent.

### **Medical and Dental Expenses Deduction**

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted

gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

### Minimum Tax Credit

(line 44c, Form 1040)

A minimum tax credit could be taken for 1995 by certain taxpayers who paid alternative minimum tax for 1994. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1995, the excess could be carried forward to later years.

### Miscellaneous Itemized Deductions

(lines 20-26, 28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

### Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bond premiums. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

### Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4

and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1995 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

### Moving Expenses Adjustment

(line 24, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

### Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

### Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

## **Nonconventional Source Fuel Credit $\Delta$**

(included in line 45, Form 1040)

This credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

## **Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

## **Other Adjustments**

(included in line 30, Form 1040)

See "Statutory Adjustments."

## **Other Income $\Delta$**

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1995) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Also, beginning in 1995, gambling earnings which was entered on this line by the taxpayer was edited into a separate field during service center processing.

## **Other Payments**

(line 60, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

## **Other Tax Credits**

(included in lines 44, 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

## **Other Taxes Deduction**

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

## **Overpayment**

(line 62, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1996 Estimated Tax" and "Refund.")

## **Overpayment Refunded**

(line 63, Form 1040)

See "Overpayment" and "Refund."

## **Parents' Election to Report Child's Interest and Dividends**

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1996;
- had income only from interest and dividends;
- had gross income for 1995 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1995;
- did not have any overpayment of tax shown on his or her 1994 return applied to the 1995 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

## Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

## Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was

not involved regularly and substantially in the operations of the activity) qualified as passive activity losses.

## Payment with Request for Extension of Filing Time

(line 58, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

## Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

## Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.



## Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

## Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

## Predetermined Estimated Tax Penalty

(line 66, Form 1040)

If a return showed taxes of \$500 or more owed

on line 65 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1995 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

## Primary IRA Payments

(line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

## Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

## Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

## Refund

(line 63, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

## Refund Credited to Next Year

(line 64, Form 1040)

See "Credit to 1996 Estimated Tax."

## Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

## Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

## Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

## Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar

items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

## S Corporations

See "Partnership and S Corporation Net Income or Loss."

## Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;

- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

## **Sales of Capital Assets, Net Gain or Loss**

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

*Long-term or short-term:* If the holding period of the asset was one year or less, the gain or loss was considered short-term; otherwise it was considered long-term.

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain

distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 13 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

## **Sales of Capital Assets Reported on Schedule D**

See "Sales of Capital Assets, Net Gain or Loss."

## **Sales of Property Other Than Capital Assets, Net Gain or Loss**

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

## **Schedule D Gain Subject to 28 Percent Tax Rate**

See "Tax Generated."

## **Secondary IRA Payments**

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

## Self-Employed Health Insurance Deduction $\Delta$

(line 26, Form 1040)

The provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 30 percent of the amount paid for health insurance for themselves and their families expired on December 31, 1993. In 1995, a bill was passed restoring the provision retroactively for 1994 and making it permanent.

## Self-Employment Tax $\Delta$

(line 47, Form 1040)

The ceiling for self-employment income subject to social security tax was \$61,200 for 1995 (\$60,600 for 1994). All self-employment income without limit greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion of self-employment. (See also "Total Tax Liability.")

## Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate

class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

## Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

## Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

## Standard Deduction $\Delta$

(included in line 34, Form 1040)

For 1995, the basic standard deduction amounts were increased. Taxpayers who were age 65 or over

or blind could claim an additional standard deduction amount of \$750 or \$950 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

*Single*

Basic deduction of \$3,900;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

*Married filing jointly or surviving spouses*

Basic deduction of \$6,550;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

*Married, filing separately*

Basic deduction of \$3,275;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

*Head of Household*

Basic deduction of \$5,750;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

## State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1995 that was paid or deducted before 1995, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

## State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax

withheld from their salary during 1995; had paid state and local income taxes directly during 1995 or for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

## Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1995, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, certain payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

## Tax Due at Time of Filing

(line 65, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

## Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was

increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

## Tax Generated $\Delta$

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1995, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$23,350 for single filers; \$39,000 for joint filers or surviving spouses; \$19,500 for married persons filing separately; and \$31,250 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$56,550 for single filers; \$94,250 for joint filers or surviving spouses; \$47,125 for married persons filing separately; and \$80,750 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$117,950 for single filers; \$143,600 for joint filers or surviving spouses; \$71,800 for married persons filing separately; and \$130,800 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$256,500 for single filers, joint filers, or surviving spouses and heads of households and \$128,250 for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,300, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,300 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the

child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 was included on Form 1040, line 21. The remaining investment income in excess of the \$500 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

## Tax Payments

(lines 55, 56, 58-61, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1994 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 57, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

## Tax Penalty

(line 66, Form 1040)

See "Predetermined Estimated Tax Penalty."

**Tax Preparation Fees**

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

**Tax Rates, Tax Rate Classes**

See "Tax Generated."

**Tax Withheld**

(line 55, Form 1040)

See "Income Tax Withheld."

**Tax-Exempt Interest**

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

**Taxable and Nontaxable Returns**

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since four of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or

were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

**Taxable Income**

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

**Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

**Taxable IRA Distributions (in AGI)**

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

**Taxable Pensions and Annuities (in AGI)**

(line 16b, Form 1040)

See "Pensions and Annuities."

**Taxable Social Security Benefits (received)**

(line 20b, Form 1040)

See "Social Security Benefits."

**Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

**Total Income**

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

**Total Income Tax**

(line 46 + line 48 - line 57, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

**Total Itemized Deductions  $\Delta$** 

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$114,700 (\$57,350 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$114,700 (\$57,350). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

**Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

**Total Rent and Royalty Income or Loss**

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.



## Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

## Total Tax Credits

(lines 45, 57, Form 1040)

For this report, total tax credits consists of the following:

- 1) child and dependent care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit;
- 8) empowerment zone employment credit; and
- 9) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

## Total Tax Liability

(line 54 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, and

tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

## Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

## Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

## Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many

other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

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Department of the Treasury—Internal Revenue Service

OMB No. 1545-0045

1995

U.S. Individual Income Tax Return

1040A

Label

(See page 13.)

Use the IRS

checklist

to determine

if you are

eligible for

certain

tax

exemptions

and

other

benefits.

See

page 13.

Your first name and last name		Last name	
a. a joint return, taxpayer's last name and initial		- last name	
b. a joint return, taxpayer's first name and initial		- first name	
c. a joint return, taxpayer's first name and initial		- first name	
d. a joint return, taxpayer's first name and initial		- first name	
e. a joint return, taxpayer's first name and initial		- first name	
f. a joint return, taxpayer's first name and initial		- first name	
g. a joint return, taxpayer's first name and initial		- first name	
h. a joint return, taxpayer's first name and initial		- first name	
i. a joint return, taxpayer's first name and initial		- first name	
j. a joint return, taxpayer's first name and initial		- first name	
k. a joint return, taxpayer's first name and initial		- first name	
l. a joint return, taxpayer's first name and initial		- first name	
m. a joint return, taxpayer's first name and initial		- first name	
n. a joint return, taxpayer's first name and initial		- first name	
o. a joint return, taxpayer's first name and initial		- first name	
p. a joint return, taxpayer's first name and initial		- first name	
q. a joint return, taxpayer's first name and initial		- first name	
r. a joint return, taxpayer's first name and initial		- first name	
s. a joint return, taxpayer's first name and initial		- first name	
t. a joint return, taxpayer's first name and initial		- first name	
u. a joint return, taxpayer's first name and initial		- first name	
v. a joint return, taxpayer's first name and initial		- first name	
w. a joint return, taxpayer's first name and initial		- first name	
x. a joint return, taxpayer's first name and initial		- first name	
y. a joint return, taxpayer's first name and initial		- first name	
z. a joint return, taxpayer's first name and initial		- first name	

**Presidential Election Campaign Fund.** (See page 19.)  
 Do you want \$3 to go to the fund? ☐ Yes ☐ No  
 If a joint return, does your spouse want \$3 to go to the fund? ☐ Yes ☐ No

**Check the box for your filing status.** (See page 20.)  
 1 ☐ Single  
 2 ☐ Married filing joint return (even if only one had income)  
 3 ☐ Married filing separate return. Enter spouse's social security number

4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child, enter the child's name here.  (See page 22.)  
 5 ☐ Qualifying widow(er) with dependent child. Enter spouse's social security number

6a ☐ Yourself. If your parent for dependent child year spouse died, enter year of death  (See page 22.)  
 b ☐ Spouse. If your parent for dependent child year spouse died, enter year of death

c ☐ Dependents.  
 (1) First name Last name  
 (2) Dependents' social security number (if born in 1995, see page 25)  
 (3) Relationship to you  
 (4) No. of months lived in your home in 1995

d ☐ Don't live with you but is claimed as your dependent under a pre-1985 agreement. Check here ☐ ☐ Add number's line above

e ☐ If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ☐ ☐ Add number's line above

f ☐ Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2.

g ☐ Taxable interest income (see page 28) If over \$400, attach Schedule B. Attach Form(s) W-2.

h ☐ Dividends, if over \$400, attach Schedule 1.

10a ☐ Total IRA distributions. (See page 29.)

11a ☐ Total pensions and annuities. (See page 29.)

12a ☐ Unemployment compensation (see page 32)

13a ☐ Social security benefits. (See page 33.)

14a ☐ Add lines 7 through 13b (far right column). This is your total income.  15a

b ☐ Spouse's IRA deduction (see page 35)

c ☐ Add lines 15a and 15b. These are your total adjusted gross income.  15c

16 ☐ Subtract line 15c from line 14. This is your adjusted gross income. If less than \$26,671 and a child lived with you less than \$9,230 if a child didn't live with you, see "Earned income credit" on page 47.  16

Figure

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exemption,

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and

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Enter the amount from line 16

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**Schedule 1**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service  
**Interest and Dividend Income**  
**for Form 1040A Filers**

1995

OMB No. 1545-0045

Name(s) shown on Form 1040A Your social security number

**Part I**  
**Interest income**

**Note.** If you received a Form 1099-INT, Form 1099-ORD, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

1	List name of payer. If any interest is from a seller-financed mortgage, enter the name of the lender. If it is a nonrecourse mortgage, enter the name of the lender. If it is a recourse mortgage, enter the name of the lender and the name of the buyer's social security number and address.	Amount
1		
2		
3		
4		

**Part II**  
**Dividend income**

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.

5	List name of payer	Amount
5		
6		



5/15AAA

For Paperwork Reduction Act Notice, see Form 1040A instructions. Cat. No. 12075H 1995 Schedule 1 (Form 1040A) page 1

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service  
**Child and Dependent Care Expenses for Form 1040A Filers**

1995

OMB No. 1545-0045

Name(s) shown on Form 1040A Your social security number

You need to understand the following terms to complete this schedule: **Qualifying person(s)**, **Dependent care benefits**, **Qualified expenses**, and **Earned income**. See **Important terms** on page 73.

**Part I**  
**Persons or organizations who provided the care**

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 73)
1				
2				

**Part II**  
**Credit for child and dependent care expenses**

4 Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25.

5 Enter YOUR earned income.

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 76); all others, enter the amount from line 5.

7 Enter the smallest of line 4, 5, or 6.

8 Enter the amount from Form 1040A, line 17.

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

Over	But not over	Decimal amount
0—10,000	10,000—20,000	24
10,000—12,000	12,000—24,000	23
12,000—14,000	14,000—26,000	22
14,000—16,000	16,000—28,000	21
16,000—18,000	18,000—30,000	20
18,000—20,000	20,000—No limit	20

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see page 76 for the amount of credit to enter on Form 1040A, line 24a.



5/25AAA

For Paperwork Reduction Act Notice, see Form 1040A instructions. Cat. No. 1074H 1995 Schedule 2 (Form 1040A) page 1







SCHEDULES A-B Form 1040 1995

OMB No. 1545-0047 Page 2

Your social security number

Name(s) shown on Form 1040 1995 Do not enter name and social security number if shown on other side

Attachment Sequence No. 08

## Schedule B—Interest and Dividend Income

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

1 List name of payer if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence. See page B-1 and list this interest first. Also, show that buyer's social security number and address. ▶

(See page 15)

Note: If you received a Form 1099-INT, Form 1099-ORD, or statement from a brokerage firm, not the firm, do not enter the total interest income on this form.

2 Add the amounts on line 1

3 Excludable interest on Series EE U.S. savings bonds issued after 1989 from Form 1099-INT, Form 1099-ORD, or statement from a brokerage firm, not the firm, do not enter the total interest income on this form. ▶

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and non taxable distributions will be deducted on lines 7 and 8. ▶

(See page 15 and B-1)

Note: If you received a Form 1099-DIV or statement from a brokerage firm, list the dividends and other distributions as the payer and enter the total dividends and other distributions on this form.

6 Add the amounts on line 5

7 Capital gain distributions. Enter here and on Schedule D, line 7

8 Non taxable distributions (See the instructions for Form 1040, line 9)

9 Add lines 7 and 8

10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9. ▶

If you do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, line 13, on page 16.

If you had over \$400 of interest or dividends or had a foreign account or were a grantor of or a transferee of a foreign trust, you must complete this part.

Part III Foreign Accounts and Trusts

11a At any time during 1995, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form 1040, line 22. ▶

b If "yes," enter the name of the foreign country ▶

12 Were you the grantor of, or a transferee of, a trust that existed during 1995, whether or not you had any beneficial interest in it? If "yes," you may have to file Form 3520, 3520-A, or 926. ▶

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 1995

SCHEDULES A-B Form 1040 1995

OMB No. 1545-0047 Page 2

Your social security number

Name(s) shown on Form 1040 1995 Do not enter name and social security number if shown on other side

Attachment Sequence No. 07

## Schedule A—Itemized Deductions

Note: Attach to Form 1040 ▶ See instructions for Schedules A and B (Form 1040).

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (See page A-1)

2 Enter amount from Form 1040, line 32, (2) ▶

3 Subtract line 2 above by 3% (10%)

4 Enter the result from line 3. If line 3 is more than line 1, enter 0

5 State and local income taxes

6 Real estate taxes (see page A-2)

7 Personal property taxes

8 Other taxes. List type and amount ▶

9 Add lines 5 through 8

10 Home mortgage interest and points reported to you on Form 1098

11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3

12 Investment interest. If required, attach Form 4952. (See page A-3)

13 Add lines 10 through 13

14 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3

15 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 706 or 706-EZ. (See page A-3)

16 Carryover from prior year

17 Add lines 15 through 17

18 Casualty or theft losses. Attach Form 4684. (See page A-4)

19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5) ▶

20 Tax preparation fees

21 Other expenses—investment, safe deposit box, etc. List type and amount ▶

22 Add lines 20 through 22

23 Enter amount from Form 1040, line 32, (24) ▶

24 Multiply line 24 above by 2% (02)

25 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0

26 Other—form list on page A-5. List type and amount ▶

27 Is Form 1040, line 32, over \$114,700 (over \$57,350 if married filing separately)?

28 Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction

29 YES. Your deduction may be limited. See page A-5 for the amount to enter

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 1995



**SCHEDULE C-EZ**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Net Profit From Business**  
(Sole Proprietorship)

▶ **Partnerships, joint ventures, etc., must file Form 1065.**  
▶ **Attach to Form 1040 or Form 1041. ▶ See instructions on back.**

OMB No. 1545-0047

**1995**

Return Sequence No. 09A

Social security number (SSN)

**Part I General Information**

**You May Use This Schedule Only if You:**

- Had gross receipts from your business of \$25,000 or less
- Had business expenses of \$2,000 or less
- Use the cash method of accounting
- Did not have inventory at any time during the year
- Did not have a net loss from your business
- Had only one business as a sole proprietor

**And You**

- Had no employees during the year
- Are not required to file Form 4562, Depreciation and Amortization for this business. See the instructions for Form 4562.
- Can find out if you must file C-3 to find out if you must file
- Do not deduct expenses for business use of your home
- Do not have prior year unallowed passive activity losses from this business

**A** Principal business or profession, including product or service

**C** Business name. If no separate business name, leave blank

**E** Business address (including suite or room no.). Address not required if same as on Form 1040, page 1

City, town or port office, state, and ZIP code

**Part II Figure Your Net Profit**

**1 Gross receipts.** If more than \$25,000, you must use Schedule C.  
**Caution:** If this income was reported to you on Form W-2, on the "Statutory employee" box on that Form and checked, see **Statutory Employees in the instructions for Schedule C, line 1**, on page C-2 and check here ☐

**2 Total expenses.** If more than \$2,000, you must use Schedule C. See instructions

**3 Net profit.** Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and ALSO on Schedule SE, line 2. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)

**Part III Information on Your Vehicle.** Complete this part **ONLY** if you are claiming car or truck expenses on line 2

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

**5** Of the total number of miles you drove your vehicle during 1995, enter the number of miles you used your vehicle for

**a** Business

**b** Commuting

**c** Other

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

**6** Do you (or your spouse) have another vehicle available for personal use?

**7** Was your vehicle available for use during off-duty hours?

**8a** Do you have evidence to support your deduction?

**b** If "Yes," is the evidence written?

**For Paperwork Reduction Act Notice, see Form 1040 instructions**

Cat. No. 43240 Schedule C-EZ (Form 1040) 1995

<b>SCHEDULE D</b> <b>(Form 1040)</b> <small>Department of the Treasury Internal Revenue Service (99)</small>		<b>Capital Gains and Losses</b> ▶ Attach to Form 1040.    ▶ See instructions for Schedule D (Form 1040). ▶ Use lines 20 and 22 for more space to list transactions for lines 1 and 9.		OMB No. 1545-0074  Attachment Sequence No. 12 Your social security number		
<b>Part I Short-term Capital Gains and Losses—Assets Held One Year or Less</b>						
(a) Description of property (do not include sales tax ID numbers)	(b) Date sold (MO./day/yr.)	(c) Date sold (MO./day/yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS Subtract (d) from (e)	(g) GAIN If (a) through (e) are all zero, subtract (d) from (e)
1 Enter your short-term totals, if any, from line 21.	2	3				
2 Total short-term sales price amounts.						
3 Add column (d) of lines 1 and 2.						
4 Short-term gain from Forms 2119 and 6252, and short-term gain or loss from Forms 4684, 6781, and 8824.						4
5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts (see Schedule(s) K-1).						5
6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1994 Capital Loss Carryover Worksheet.						6
7 Add lines 1 through 6 in columns (f) and (g).						7 ( )
8 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7.						8
<b>Part II Long-term Capital Gains and Losses—Assets Held More Than One Year</b>						
9						
10 Enter your long-term totals, if any, from line 23.	10					
11 Total long-term sales price amounts.		11				
Add column (d) of lines 9 and 10.						
12 Gain from Form 2197, long-term gain from Forms 2119, 2439, and 6252, and long-term gain or loss from Forms 4684, 6781, and 8824.						12
13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts (see Schedule(s) K-1).						13
14 Capital gain distributions.						14
15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1994 Capital Loss Carryover Worksheet.						15
16 Add lines 9 through 15 in columns (f) and (g).						16 ( )
17 Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16.						▶ 17
<b>Part III Summary of Parts I and II</b>						
18 Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13.						18
Note: If both lines 17 and 18 are gains, see the <b>Capital Gain Tax Worksheet</b> on page 23.						
If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13. The smaller of these losses:						19 ( )
a The loss on line 18, or						
b (\$3,000) or, if married filing separately, (\$1,500).						
Note: See the <b>Capital Loss Carryover Worksheet</b> on page D-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.						

CH N 11328H

[illegible][illegible]

Schedule E (Form 1040) 1995  
 Attachments: See page 13 13 Your social security number

**Note:** If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

**Part II Income or Loss From Partnerships and S Corporations** **Note:** If you report a loss from an at-risk activity, you must attach Form 1981, either column (a) or (b) of line 27 to describe your investment in the activity. See page E-4. If you check column (d), you must attach Form 1981.

	(a) Name	(b) Partner or S corporation	(c) Check if partnership	(d) Check if S corporation	(e) Enter the partner's or S corporation's identification number	(f) Enter the partner's or S corporation's share of the income or loss
27						
A						
B						
C						
D						
E						

	(a) Passive income (attach Form 6595 if required)	(b) Passive loss (attach Form 6595 if required)	(c) Nonpassive income (attach Form 6595 if required)	(d) Nonpassive loss (attach Form 6595 if required)	(e) Total income or loss
28a Totals					
28b Totals					
29 Add columns (b) and (d) of line 28a					
30 Add columns (c) and (e) of line 28b					
31 Total partnership and S corporation income or loss. Combine lines 29 and 30. Enter the result here and include in the total on line 40 below					

**Part III Income or Loss From Estates and Trusts**

	(a) Name	(b) Employer identification number	(c) Passive income (attach Form 6595 if required)	(d) Passive loss (attach Form 6595 if required)	(e) Nonpassive income (attach Form 6595 if required)	(f) Nonpassive loss (attach Form 6595 if required)	(g) Total income or loss
32							
A							
B							
33a Totals							
33b Totals							
34 Add columns (d) and (f) of line 33a							
35 Add columns (c) and (e) of line 33b							
36 Total estate and trust income or loss. Combine lines 34 and 35. Enter the result here and include in the total on line 40 below							

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

	(a) Name	(b) Employer identification number	(c) Passive income (attach Form 6595 if required)	(d) Passive loss (attach Form 6595 if required)	(e) Nonpassive income (attach Form 6595 if required)	(f) Nonpassive loss (attach Form 6595 if required)	(g) Total income or loss
37							
38							
39							
40							
41							
42							

**Part V Summary**

38 Net farm rental income or loss. Also, complete line 41 below.	
39 Total rental income or loss. Combine lines 38, 11, 35, 38, and 39. Enter the result here and on Form 1040, line 11.	
40 Total income or loss. Combine lines 36, 11, 35, 38, and 39. Enter the result here and on Form 1040, line 11.	
41 Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7, Schedule E (Form 1040), line 12, and Schedule K-1 (Form 1041), line 13 (see page E-4).	
42 Reconciliation for Real Estate Professionals. If you were a real estate professional, enter the net rental income or loss (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules.	

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# **SCHEDULE EIC** **(Form 1040A or 1040)** **Earned Income Credit** **(Qualifying Child Information)**

Attachment to the 1040A or 1040  
 Attach to Form 1040A or 1040  
 See instructions on back.

OMB No. 1545-0074  
 1095  
 Schedule No. 43  
 Your social security number

## **Before You Begin . . .**

- Answer the questions on page 47 of the Form 1040A instructions or page 27 of the Form 1040 instructions to see if you qualify for the credit.
- If you can take the credit, fill the worksheet on page 48 (1040A) or page 28 (1040) to figure your credit. But if you want the IRS to figure it for you, see **Page 42 (1040A) or page 35 (1040).**

Then, you must complete and attach Schedule EIC only if you have a qualifying child (see boxes on back)

## **Information About Your Qualifying Child or Children**

If you have more than two qualifying children, you only have to list two to get the maximum credit.

**Caution:** If you don't attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund

	(a) Child 1	(b) Child 2
1 Child's name	First name Last name	First name Last name
2 Child's year of birth	19--	19--
3 If the child was born before 1977 AND—		
a was under age 24 at the end of 1995 and a student, check the "Yes" box. OR	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
b was permanently and totally disabled (see back), check the "Yes" box	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
4 Enter the child's social security number if born in 1995, see instructions on back		
5 Child's relationship to you (for example, son, grandchild, etc.)		
6 Number of months child lived with you in the United States in 1995	months	months

**TIP:** Do you want the earned income credit added to your take-home pay in 1996? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3678).

For Preparation, Reduction Act Notices, see Form 1040A. Call No. 1133M. Schedule EIC (Form 1040A or 1040) 1995



5/ESAAA

# **SCHEDULE F** **(Form 1040)**

▶ Attach to Form 1040, Form 1041, or Form 1065.  
▶ See instructions for Schedule F (Form 1040).

OMB No. 1545-0047  
**1095**  
Schedule F (Form 1040) 1995  
Social Security number (SSN) \_\_\_\_\_

**A** Principal product Describe in one or two words your principal crop or activity for the current tax year \_\_\_\_\_  
**B** Enter principal agricultural activity code from page 21 ▶ \_\_\_\_\_  
**C** Employee ID number (EIN), if any \_\_\_\_\_  
**D** Other \_\_\_\_\_

**E** Did you "materially participate" in the operation of this business during 1995? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

**Part I Farm Income—Cash Method. Complete Parts I and II (accrual method taxpayers complete Parts I and II, and line 11 of Part I).**  
**Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4737.**

1	Sales of livestock and other items you bought for resale	1	2
2	Cost or other basis of livestock and other items reported on line 1	3	4
3	Subtract line 2 from line 1	5a	5b
4	Sales of livestock, produce, grains, and other products you raised	6a	6b
5a	Total cooperative distributions (Form 1099-PATR)	7a	7b
5b	Agricultural program payments (see page F-2)	8a	8b
6a	Commodity Credit Corporation (CCC) loans (see page F-2)	9a	9b
6b	CCC loans reported under election	10a	10b
7a	CCC loans forfeited or repaid with certificates	11a	11b
8a	Crop insurance proceeds and certain disaster payments (see page F-2)	12a	12b
8b	Amount received in 1995	13a	13b
9a	Custom hire (franchise work) income	14a	14b
9b	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	15a	15b
10a	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter gross income	16a	16b
10b	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	17a	17b
11a	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter gross income	18a	18b
11b	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	19a	19b

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12	Car and truck expenses (see page F-4)	25	Pension and profit sharing plans or annuities (see page F-4)
13	Chemicals	26	Part or lease (see page F-4)
14	Commodities	27	Materials, machinery, and equipment (other than animals, etc.)
15	Custom hire (franchise work)	28	Repairs and maintenance
16	Depreciation and section 179 expense (see page F-4)	29	Storage and warehousing
17	Employee benefit programs	30	Supplies purchased
18	Feed purchased	31	Taxes
19	Fertilizers and lime	32	Utilities
20	Freight and trucking	33	Veterinary, breeding, and medicine
21	Gasoline, fuel, and oil	34	Other expenses (specify):
22	Insurance (other than health)	35a	a
23	Interest	35b	b
24	Other	35c	c
25	Other	35d	d
26	Other	35e	e
27	Other	35f	f
28	Other	35g	g
29	Other	35h	h
30	Other	35i	i
31	Other	35j	j
32	Other	35k	k
33	Other	35l	l
34	Other	35m	m
35	Other	35n	n
36	Other	35o	o
37	Other	35p	p
38	Other	35q	q
39	Other	35r	r
40	Other	35s	s
41	Other	35t	t
42	Other	35u	u
43	Other	35v	v
44	Other	35w	w
45	Other	35x	x
46	Other	35y	y
47	Other	35z	z
48	Other	36a	a
49	Other	36b	b
50	Other	36c	c
51	Other	36d	d
52	Other	36e	e
53	Other	36f	f
54	Other	36g	g
55	Other	36h	h
56	Other	36i	i
57	Other	36j	j
58	Other	36k	k
59	Other	36l	l
60	Other	36m	m
61	Other	36n	n
62	Other	36o	o
63	Other	36p	p
64	Other	36q	q
65	Other	36r	r
66	Other	36s	s
67	Other	36t	t
68	Other	36u	u
69	Other	36v	v
70	Other	36w	w
71	Other	36x	x
72	Other	36y	y
73	Other	36z	z
74	Other	37a	a
75	Other	37b	b
76	Other	37c	c
77	Other	37d	d
78	Other	37e	e
79	Other	37f	f
80	Other	37g	g
81	Other	37h	h
82	Other	37i	i
83	Other	37j	j
84	Other	37k	k
85	Other	37l	l
86	Other	37m	m
87	Other	37n	n
88	Other	37o	o
89	Other	37p	p
90	Other	37q	q
91	Other	37r	r
92	Other	37s	s
93	Other	37t	t
94	Other	37u	u
95	Other	37v	v
96	Other	37w	w
97	Other	37x	x
98	Other	37y	y
99	Other	37z	z
100	Other	38a	a
101	Other	38b	b
102	Other	38c	c
103	Other	38d	d
104	Other	38e	e
105	Other	38f	f
106	Other	38g	g
107	Other	38h	h
108	Other	38i	i
109	Other	38j	j
110	Other	38k	k
111	Other	38l	l
112	Other	38m	m
113	Other	38n	n
114	Other	38o	o
115	Other	38p	p
116	Other	38q	q
117	Other	38r	r
118	Other	38s	s
119	Other	38t	t
120	Other	38u	u
121	Other	38v	v
122	Other	38w	w
123	Other	38x	x
124	Other	38y	y
125	Other	38z	z
126	Other	39a	a
127	Other	39b	b
128	Other	39c	c
129	Other	39d	d
130	Other	39e	e
131	Other	39f	f
132	Other	39g	g
133	Other	39h	h
134	Other	39i	i
135	Other	39j	j
136	Other	39k	k
137	Other	39l	l
138	Other	39m	m
139	Other	39n	n
140	Other	39o	o
141	Other	39p	p
142	Other	39q	q
143	Other	39r	r
144	Other	39s	s
145	Other	39t	t
146	Other	39u	u
147	Other	39v	v
148	Other	39w	w
149	Other	39x	x
150	Other	39y	y
151	Other	39z	z
152	Other	40a	a
153	Other	40b	b
154	Other	40c	c
155	Other	40d	d
156	Other	40e	e
157	Other	40f	f
158	Other	40g	g
159	Other	40h	h
160	Other	40i	i
161	Other	40j	j
162	Other	40k	k
163	Other	40l	l
164	Other	40m	m
165	Other	40n	n
166	Other	40o	o
167	Other	40p	p
168	Other	40q	q
169	Other	40r	r
170	Other	40s	s
171	Other	40t	t
172	Other	40u	u
173	Other	40v	v
174	Other	40w	w
175	Other	40x	x
176	Other	40y	y
177	Other	40z	z
178	Other	41a	a
179	Other	41b	b
180	Other	41c	c
181	Other	41d	d
182	Other	41e	e
183	Other	41f	f
184	Other	41g	g
185	Other	41h	h
186	Other	41i	i
187	Other	41j	j
188	Other	41k	k
189	Other	41l	l
190	Other	41m	m
191	Other	41n	n
192	Other	41o	o
193	Other	41p	p
194	Other	41q	q
195	Other	41r	r
196	Other	41s	s
197	Other	41t	t
198	Other	41u	u
199	Other	41v	v
200	Other	41w	w
201	Other	41x	x
202	Other	41y	y
203	Other	41z	z
204	Other	42a	a
205	Other	42b	b
206	Other	42c	c
207	Other	42d	d
208	Other	42e	e
209	Other	42f	f
210	Other	42g	g
211	Other	42h	h
212	Other	42i	i
213	Other	42j	j
214	Other	42k	k
215	Other	42l	l
216	Other	42m	m
217	Other	42n	n
218	Other	42o	o
219	Other	42p	p
220	Other	42q	q
221	Other	42r	r
222	Other	42s	s
223	Other	42t	t
224	Other	42u	u
225	Other	42v	v
226	Other	42w	w
227	Other	42x	x
228	Other	42y	y
229	Other	42z	z
230	Other	43a	a
231	Other	43b	b
232	Other	43c	c
233	Other	43d	d
234	Other	43e	e
235	Other	43f	f
236	Other	43g	g
237	Other	43h	h
238	Other	43i	i
239	Other	43j	j
240	Other	43k	k
241	Other	43l	l
242	Other	43m	m
243	Other	43n	n
244	Other	43o	o
245	Other	43p	p
246	Other	43q	q
247	Other	43r	r
248	Other	43s	s
249	Other	43t	t
250	Other	43u	u
251	Other	43v	v
252	Other	43w	w
253	Other	43x	x
254	Other	43y	y
255	Other	43z	z
256	Other	44a	a
257	Other	44b	b
258	Other	44c	c
259	Other	44d	d
260	Other	44e	e
261	Other	44f	f
262	Other	44g	g
263	Other	44h	h
264	Other	44i	i
265	Other	44j	j
266	Other	44k	k
267	Other	44l	l
268	Other	44m	m
269	Other	44n	n
270	Other	44o	o
271	Other	44p	p
272	Other	44q	q
273	Other	44r	r
274	Other	44s	s
275	Other	44t	t
276	Other	44u	u
277	Other	44v	v
278	Other	44w	w
279	Other	44x	x
280	Other	44y	y
281	Other	44z	z
282	Other	45a	a
283	Other	45b	b
284	Other	45c	c
285	Other	45d	d
286	Other	45e	e
287	Other	45f	f
288	Other	45g	g
289	Other	45h	h
290	Other	45i	i
291	Other	45j	j
292	Other	45	

**SCHEDULE H**  
**(Form 1040)**

 (For Social Security, Medicare, Withheld Income and Federal Unemployment (FUTA) Taxes)  
 ▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, 1040-SS, 1040-IT, or 1041

**Household Employment Taxes**

▶ See separate instructions.

Name of employer (as shown on return)

Social Security number

Employer identification number

**A** Did you pay **any one** household employee cash wages of \$1,000 or more in 1995? If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.

- ☐ **Yes.** Skip questions B and C and go to Part I.  
☐ **No.** Go to question B.

**B** Did you withhold Federal income tax during 1995 for any household employee?

- ☐ **Yes.** Skip question C and go to Part I.  
☐ **No.** Go to question C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1994 or 1995 to household employees? (Do not count cash wages paid in 1994 or 1995 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** Skip. Do not file this schedule.  
☐ **Yes.** Skip Part I and go to Part II on the back.

**Part I Social Security, Medicare, and Income Taxes**

1	Total cash wages subject to social security taxes (see page 4)	1
2	Social security taxes. Multiply line 1 by 12.4% (124)	2
3	Total cash wages subject to Medicare taxes (see page 4)	3
4	Medicare taxes. Multiply line 3 by 2.9% (029)	4
5	Federal income tax withheld, if any	5
6	Add lines 2, 4, and 5	6
7	Advance earned income credit (EIC) payments, if any	7
8	<b>Total social security, Medicare, and income taxes.</b> Subtract line 7 from line 6	8

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1994 or 1995 to household employees? (Do not count cash wages paid in 1994 or 1995 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** Skip. Take the amount from line 8 above and enter it on Form 1040, line 53, or Form 1040A, line 27 if you are not required to file Form 1040 or 1040A. See the line 9 instructions on page 4.  
☐ **Yes.** Go to Part II on the back.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 12181K

**Schedule H (Form 1040) 1995**

Schedule H (Form 1040) 1995

**Part III Federal Unemployment (FUTA) Tax**

- 10** Did you pay unemployment contributions to only one state?  
**11** Did you pay all state unemployment contributions for 1995 by April 15, 1996? Fiscal year filers, see page 4.  
**12** Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

**Note.** If you answered "Yes" to all of the questions above, complete Section A. If you answered "No" to any of the questions above, skip Section A and complete Section B.

**Section A**

13	Name of the state where you paid unemployment contributions ▶	
14	State reporting number as shown on state unemployment tax return ▶	
15	Contributions paid to your state unemployment fund (see page 5)	15
16	Total cash wages subject to FUTA tax (see page 5)	16

**17 FUTA tax.** Multiply line 16 by .008. Enter the result here, skip Section B, and go to Part III.

**Section B**

18 Complete all columns below that apply (if you need more space, see page 5).									
(a) Name of state	(b) State unemployment tax rate	(c) Taxable wages (as shown on state unemployment tax return)	(d) State unemployment tax	(e) State unemployment tax rate	(f) Multiply col (c) by col (e)	(g) Multiply col (d) by col (f)	(h) Subtract from col (f) if unemployment tax is refund	(i) State unemployment tax	(j) Total

**19 Totals**

**20** Add columns (h) and (i) of line 19

**21** Total cash wages subject to FUTA tax (see the line 16 instructions on page 5)

**22** Multiply line 21 by 6.2% (.062)

**23** Multiply line 21 by 5.4% (.054)

**24** Enter the smaller of line 20 or line 23

**25 FUTA tax.** Subtract line 24 from line 22. Enter the result here and go to Part III.

**Part III Total Household Employment Taxes**

26	Enter the amount from line 8	26
27	Add line 17 (or line 25) and line 26	27

**28** Are you required to file Form 1040 or 1040A?  
☐ **Yes.** Skip. Take the amount from line 27 above and enter it on Form 1040, line 53, or Form 1040A, line 27. Do not complete Part IV below.  
☐ **No.** You may have to complete Part IV. See page 5 for details.

**Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 5.**

Address (number and street) or P.O. box if mail is not delivered to street address

City (name or post office), state, and ZIP code

Employer's signature

Date

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

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**Schedule R**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0047  
**1995**  
Annuity No. 16  
Sequence No. 16

**Credit for the Elderly or the Disabled**

► Attach to Form 1040 ► See separate instructions for Schedule R

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1995:

- You were age 65 or older, **OR**
- You were under age 65, you retired on permanent and total disability, and you received taxable disability income

But you must also meet other tests. See the separate instructions for Schedule R

**Note:** In most cases, the IRS can figure the credit for you. See page 35 of the Form 1040 instructions

**Part I Check the Box for Your Filing Status and Age**

If your filing status is: **And by the end of 1995:**

- |   |   |   |                            |
|---|---|---|----------------------------|
| Single, widowed, or surviving spouse with dependent child | 1 | You were 65 or older  | Check only one box:        |
| Married filing a joint return                             | 2 | You were under 65 and you retired on permanent and total disability   | 1 <input type="checkbox"/> |
|   | 3 | Both spouses were under 65, but only one spouse retired on permanent and total disability                               | 2 <input type="checkbox"/> |
|   | 4 | Both spouses were under 65, and both retired on permanent and total disability  | 3 <input type="checkbox"/> |
|   | 5 | Both spouses were under 65, and both retired on permanent and total disability  | 4 <input type="checkbox"/> |
|   | 6 | One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability             | 5 <input type="checkbox"/> |
|   | 7 | One spouse was 65 or older, and the other spouse was under 65 and <b>NOT</b> retired on permanent and total disability  | 6 <input type="checkbox"/> |
|   | 8 | You were 65 or older and you lived apart from your spouse for all of 1995.  | 7 <input type="checkbox"/> |
|   | 9 | You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1995. | 8 <input type="checkbox"/> |

Did you check box 1, 3, 7, or 8? **Yes** ☐ **No** ☐ Skip Part II and complete Part III on back

**Part II Statement of Permanent and Total Disability** (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

- IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**
- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1995, check this box ☐
- If you checked this box, you do not have to file another statement for 1995
- If you **did not** check this box, have your physician complete the statement below

**Physician's Statement** (See instructions at bottom of page 2.)

I certify that \_\_\_\_\_ Name of disabled person

was permanently and totally disabled on January 1, 1916, or January 1, 1971, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired: \_\_\_\_\_

**Physician:** Sign your name on **either** line A or B below

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Physician's name \_\_\_\_\_ Physician's signature \_\_\_\_\_ Date \_\_\_\_\_

Physician's address \_\_\_\_\_

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Ca. No. 11336K

Schedule R (Form 1040) 1995

Schedule R (Form 1040) 1995

**Part III Figure Your Credit**

- 10 If you checked (in Part I):
- Box 1, 2, 4, or 6 **Enter:** \$5,000
- Box 3, 5, or 7 \$7,500
- Box 8 or 9 \$1,750
- Did you check box 2, 4, 5, 6, or 9 in Part I? **Yes** ☐ **No** ☐ You must complete line 11
- 11 If you checked:
- Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total
- Box 2, 4, or 9 in Part I, enter your taxable disability income
- Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total
- TIP:** For more details on what to include on line 11, see the instructions on line 10
- 12 If you completed line 11, enter the **smaller** of line 10 or line 11. **all others**, enter the amount from line 10

- 13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1995:
- a Nontaxable part of social security benefits, and
- b Nontaxable part of railroad retirement benefits treated as social security. See instructions
- c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c

- 14 Enter the amount from Form 1040, line 32
- 15 If you checked (in Part I):
- Box 1 or 2 **Enter:** \$1,500
- Box 3, 4, 5, 6, or 7 \$3,000
- Box 8 or 9 \$5,000
- 16 Subtract line 15 from line 14. If zero or less, enter -0-

- 17 Enter one-half of line 16
- 18 Add lines 13c and 17
- 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20

- 20 Multiply line 19 by 15% (line 15). Enter the result here and on Form 1040, line 42. **Caution:** If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim.

**Taxpayer**

If you retired after 1976, enter the date

and entered in the space provided in Part I

**Instructions for Physician's Statement**

**Physician**

A person is permanently and totally disabled if **both** of the following apply

1. The disability has lasted or can be expected to last continuously for at least a year or

2. A physician determines that the disabled condition will ever improve

can lead to death

physical or mental condition, and

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Schedule SE (Form 1040) 1995

Page 2

Name of person with self-employment income (as shown on Form 1040) Attachment Sequence No. 17  
 Social security number of person with self-employment income Social security number of person with self-employment income

## Section B—Long Schedule SE

### Part I Self-Employment Tax

**Note:** If you are **not** subject to self-employment tax, **skip lines 1 through 4b. Enter -0-** on line 4b and go to line 5a. **If you are** subject to self-employment tax, **enter the amount of your net earnings from self-employment** on line 1. **If you are** a minister or member of a religious order, **enter the amount of your net earnings from self-employment** on line 1. **If you are** a minister or member of a religious order, **enter the amount of your net earnings from self-employment** on line 1. **If you are** a minister or member of a religious order, **enter the amount of your net earnings from self-employment** on line 1.

**A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 381, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

**1** Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. **Note:** Skip this line if you use the farm optional method. See page SE-3.

**2** Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. **Note:** Skip this line if you use the nonfarm optional method. See page SE-3.

**3** Combine lines 1 and 2.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.

**4b** If you elected one of both of the optional methods, enter the total of lines 15 and 17 here.

**c** Combine lines 4a and 4b. If less than \$400, **do not** file this schedule, you do not owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue ▶

**5a** Enter your church employee income from Form W-2. **Caution:** See page SE-1 for definition of church employee income.

**5b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.

**6** Net earnings from self-employment, including net earnings subject to social security tax or the 6.2% (or 1.45% railroad retirement tier 1) tax for 1995.

**7** Net earnings from self-employment, including net earnings subject to social security tax or the 6.2% (or 1.45% railroad retirement tier 1) tax for 1995.

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.

**b** Unreported tips subject to social security tax (from Form 4137, line 9).

**c** Add lines 8a and 8b.

**9** Subtract line 8c from line 7. If zero or less, enter -0-. Here and on line 10 and go to line 11. ▶

**10** Multiply the smaller of line 6 or line 9 by 12.4% (.124).

**11** Multiply line 6 by 2.9% (.029).

**12** Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47.

**13** Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 25.

**14** Enter the result here and on Form 1040, line 25.

**15** Enter the result here and on Form 1040, line 25.

**16** Enter the result here and on Form 1040, line 25.

**17** Enter the result here and on Form 1040, line 25.

**18** Enter the result here and on Form 1040, line 25.

**19** Enter the result here and on Form 1040, line 25.

**20** Enter the result here and on Form 1040, line 25.

**21** Enter the result here and on Form 1040, line 25.

**22** Enter the result here and on Form 1040, line 25.

**23** Enter the result here and on Form 1040, line 25.

**24** Enter the result here and on Form 1040, line 25.

**25** Enter the result here and on Form 1040, line 25.

**26** Enter the result here and on Form 1040, line 25.

**27** Enter the result here and on Form 1040, line 25.

**28** Enter the result here and on Form 1040, line 25.

**29** Enter the result here and on Form 1040, line 25.

**30** Enter the result here and on Form 1040, line 25.

**31** Enter the result here and on Form 1040, line 25.

**32** Enter the result here and on Form 1040, line 25.

**33** Enter the result here and on Form 1040, line 25.

**34** Enter the result here and on Form 1040, line 25.

**35** Enter the result here and on Form 1040, line 25.

**36** Enter the result here and on Form 1040, line 25.

**37** Enter the result here and on Form 1040, line 25.

**38** Enter the result here and on Form 1040, line 25.

**39** Enter the result here and on Form 1040, line 25.

**40** Enter the result here and on Form 1040, line 25.

**41** Enter the result here and on Form 1040, line 25.

**42** Enter the result here and on Form 1040, line 25.

**43** Enter the result here and on Form 1040, line 25.

**44** Enter the result here and on Form 1040, line 25.

**45** Enter the result here and on Form 1040, line 25.

Schedule SE (Form 1040) 1995

Page 1

Name of person with self-employment income (as shown on Form 1040) Attachment Sequence No. 17  
 Social security number of person with self-employment income Social security number of person with self-employment income

## Section A—Short Schedule SE

### Part I Self-Employment Tax

**Note:** If you are **not** subject to self-employment tax, **skip lines 1 through 4b. Enter -0-** on line 4b and go to line 5a. **If you are** subject to self-employment tax, **enter the amount of your net earnings from self-employment** on line 1. **If you are** a minister or member of a religious order, **enter the amount of your net earnings from self-employment** on line 1. **If you are** a minister or member of a religious order, **enter the amount of your net earnings from self-employment** on line 1.

**A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 381, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

**1** Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. **Note:** Skip this line if you use the farm optional method. See page SE-3.

**2** Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. **Note:** Skip this line if you use the nonfarm optional method. See page SE-3.

**3** Combine lines 1 and 2.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.

**4b** If you elected one of both of the optional methods, enter the total of lines 15 and 17 here.

**c** Combine lines 4a and 4b. If less than \$400, **do not** file this schedule, you do not owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue ▶

**5a** Enter your church employee income from Form W-2. **Caution:** See page SE-1 for definition of church employee income.

**5b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.

**6** Net earnings from self-employment, including net earnings subject to social security tax or the 6.2% (or 1.45% railroad retirement tier 1) tax for 1995.

**7** Net earnings from self-employment, including net earnings subject to social security tax or the 6.2% (or 1.45% railroad retirement tier 1) tax for 1995.

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.

**b** Unreported tips subject to social security tax (from Form 4137, line 9).

**c** Add lines 8a and 8b.

**9** Subtract line 8c from line 7. If zero or less, enter -0-. Here and on line 10 and go to line 11. ▶

**10** Multiply the smaller of line 6 or line 9 by 12.4% (.124).

**11** Multiply line 6 by 2.9% (.029).

**12** Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47.

**13** Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 25.

**14** Enter the result here and on Form 1040, line 25.

**15** Enter the result here and on Form 1040, line 25.

**16** Enter the result here and on Form 1040, line 25.

**17** Enter the result here and on Form 1040, line 25.

**18** Enter the result here and on Form 1040, line 25.

**19** Enter the result here and on Form 1040, line 25.

**20** Enter the result here and on Form 1040, line 25.

**21** Enter the result here and on Form 1040, line 25.

**22** Enter the result here and on Form 1040, line 25.

**23** Enter the result here and on Form 1040, line 25.

**24** Enter the result here and on Form 1040, line 25.

**25** Enter the result here and on Form 1040, line 25.

**26** Enter the result here and on Form 1040, line 25.

**27** Enter the result here and on Form 1040, line 25.

**28** Enter the result here and on Form 1040, line 25.

**29** Enter the result here and on Form 1040, line 25.

**30** Enter the result here and on Form 1040, line 25.

**31** Enter the result here and on Form 1040, line 25.

**32** Enter the result here and on Form 1040, line 25.

**33** Enter the result here and on Form 1040, line 25.

**34** Enter the result here and on Form 1040, line 25.

**35** Enter the result here and on Form 1040, line 25.

**36** Enter the result here and on Form 1040, line 25.

**37** Enter the result here and on Form 1040, line 25.

**38** Enter the result here and on Form 1040, line 25.

**39** Enter the result here and on Form 1040, line 25.

**40** Enter the result here and on Form 1040, line 25.

**41** Enter the result here and on Form 1040, line 25.

**42** Enter the result here and on Form 1040, line 25.

**43** Enter the result here and on Form 1040, line 25.

**44** Enter the result here and on Form 1040, line 25.

**45** Enter the result here and on Form 1040, line 25.

Form 2106

## Employee Business Expenses

▶ See separate instructions

▶ Attach to Form 1040 or Form 1040-T

OMB No. 1545-0047

1995

Department of the Treasury  
Internal Revenue Service

Instructions for Form 2106  
Schedule A, line 16

Section 167(e)  
Social Security number

Occupation in which expenses were incurred

## Part I Employee Business Expenses and Reimbursements

## STEP 1 Enter Your Expenses

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	1	
2 Parking fees, tolls, and transportation, including train, bus, etc. that did not involve overnight travel	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8

## STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1

7 Enter amounts your employer gave you that were not reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 13 of your Form W-2 (see instructions)	7	
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## STEP 3 Figure Expenses to Deduct on Schedule A Form 1040 or Form 1040-T, Section B

8 Subtract line 7 from line 6	8	
-------------------------------	---	--

**Note:** If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7, or Form 1040-T, line 1

9 In Column A, enter the amount from line 8 (if zero or less, enter -0-). In Column B, multiply the amount on line 8 by 50% (.50)

10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20, or Form 1040-T, Section B, line n. (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total)

For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 11702N

Form 2106 (1995)

Form 2106 (1995)

## Part II Vehicle Expenses (See instructions to find out which sections to complete)

## Section A—General Information

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date vehicle was placed in service	11	
12 Total miles driven during 1995	12	
13 Business miles included on line 12	13	
14 Percent of business use. Divide line 13 by line 12	14	
15 Average daily round trip commuting distance	15	
16 Commuting miles included on line 12	16	
17 Other personal miles. Add lines 13 and 16 and subtract the total from line 12	17	

18 Do you (or your spouse) have another vehicle available for personal purposes?

Yes ☐ No ☐

19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? Yes ☐ No ☐ Not applicable

20 Do you have evidence to support your deduction? Yes ☐ No ☐

21 If "Yes," is the evidence written? Yes ☐ No ☐

22 Multiply line 13 by 30% (.30). Enter the result here and on line 1 (Rural mail carriers, see instructions)

Section B—Standard Mileage Rate (Use this section only if you own the vehicle)

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	

## Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
25 Value of employee provided annual lease value was included on Form W-2—see instructions	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation. Enter amount from line 38 below	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

## Section D—Depreciation of Vehicles (Use this section only if you own the vehicle)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter amount of section 179 deduction (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage	34	
35 Add lines 31 and 34	35	
36 Enter the limitation amount from the table in line 35 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. Also, enter the amount on line 28 above	38	

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2441

Form 1995

Department of the Treasury  
Internal Revenue Service (995)

Name(s) shown on Form 1040

## Child and Dependent Care Expenses

- Attach to Form 1040.  
► See separate instructions.

OMB No. 1545-0048

1995  
Supplemental Form 21

Your social security number

You need to understand the following terms to complete this form: **Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income.** See **Important Terms** on page 1 of the Form 2441 instructions.

## Part I Persons or Organizations Who Provided the Care—You must complete this part if you need more space, use the bottom of page 2.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN) (see instructions)	(d) Amount paid (see instructions)
2				

2 Add the amounts in column (d) of line 1.

3 Enter the number of qualifying persons cared for in 1995

Did you receive dependent care benefits?

NO

Complete only Part II below

YES

Complete Part III on the back now

## Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of **qualified expenses** you incurred and paid in 1995. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25.

5 Enter YOUR **earned income**

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions), **all others**, enter the amount from line 5.

7 Enter the **smallest** of line 4, 5, or 6

8 Enter the amount from Form 1040, line 32

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

If line 8 is—	Decimal amount over	Decimal amount not over	If line 8 is—	Over	Not over	Decimal amount over	Decimal amount not over
10–10,000	30	24	24	30,000–32,000	24	24	32,000–34,000
10,000–12,000	28	23	23	34,000–36,000	23	23	36,000–38,000
12,000–14,000	28	22	22	38,000–40,000	22	22	40,000–42,000
14,000–16,000	27	21	21	42,000–44,000	21	21	44,000–46,000
16,000–18,000	26	20	20	46,000–48,000	20	20	48,000–50,000
18,000–20,000	25	20	20	50,000–52,000	20	20	52,000–54,000

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41.

**Caution:** If you paid a person who worked in your home, you may have to pay employment taxes. See the instructions for Form 1040, line 53, on page 26.

For Paperwork Reduction Act Notice, see separate instructions.

C-41 No. 1182/M

Form 2441 (1995)

Form 2441 (1995)

Page 2

## Part III Dependent Care Benefits—Complete this part only if you received these benefits

11 Enter the total amount of **dependent care benefits** you received for 1995. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of form(s) W-2.

12 Enter the amount forfeited, if any. See the instructions.

13 Subtract line 12 from line 11.

14 Enter the total amount of **qualified expenses** incurred in 1995 for the care of the qualifying person(s).

15 Enter the **smallest** of line 13 or 14.16 Enter YOUR **earned income**

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions), **all others**, enter the amount from line 16.

18 Enter the **smallest** of line 15, 16, or 17.19 **Excluded benefits.** Enter here the **smallest** of the following:

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return) and you were required to enter your spouse's earned income on line 17.

20 **Taxable benefits.** Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB."

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT include on this line any excluded benefits shown on line 19.

22 Enter \$2,400 (\$4,800 if two or more qualifying persons).

23 Enter the amount from line 19.

24 Subtract line 23 from line 22. If zero or less, **STOP.** You cannot take the credit. **Exception.** If you paid 1994 expenses in 1995, see the line 10 instructions.

25 Enter the **smallest** of line 21 or 24 here and on line 4 on the front of this form.

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## General Business Credit

Form 3800

OMB No. 1545-0045

1995

Attachment  
Schedule No. 22

▶ Attach to your tax return.

▶ See separate instructions

Individual's number

## Part I Tentative Credit

1a	Current year investment credit (Form 3468, Part I)	
1b	Current year jobs credit (Form 5884, Part I)	
1c	Current year credit for alcohol used as fuel (Form 6478)	
1d	Current year credit for increasing research activities (Form 6765, Part I)	
1e	Current year low-income housing credit (Form 4586, Part I)	
1f	Current year enhanced oil recovery credit (Form 9830, Part I)	
1g	Current year disabled access credit (Form 8826, Part I)	
1h	Current year renewable electricity production credit (Form 8835, Part I)	
1i	Current year renewable electricity production credit (Form 8835, Part I)	
1j	Current year employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)	
1k	Current year credit for contributions to selected community development corporations (Form 8847, Part I)	
1l	Current year trans-Alaska pipeline liability fund credit (see instructions)	
1m	Current year general business credit. Add lines 1a through 1j	
2	Passive activity credits included on line 1m (see instructions)	
3	Subtract line 2 from line 1m	
4	Passive activity credits allowed for 1995 (see instructions)	
5	Carryforward of general business, WIN, or ESDP credit to 1995 (see instructions for the schedule to attach)	
6	Carryback of general business credit to 1995 (see instructions)	
7	Tentative general business credit. Add lines 3 through 6	
8a	Individuals. Enter amount from Form 1040, line 40	
8b	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)	
8c	Other filers. Enter regular tax before credits from your return.	
9a	Credit for child and dependent care expenses (Form 2441, line 10)	9a
9b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	9b
9c	Mortgage interest credit (Form 8336, line 11)	9c
9d	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	9d
9e	Possessions tax credit (Form 5739)	9e
9f	Orphan drug credit (Form 6765)	9f
9g	Credit for fuel from a nonconventional source	9g
9h	Qualified electric vehicle credit (Form 8834, line 19)	9h
10	Net regular tax. Subtract line 9f from line 8	
11	Tentative minimum tax (see instructions)	
12	Corporations. Enter amount from Form 426, line 13	
13	Estates and trusts. Enter amount from Form 1041, Schedule I, line 37	
14	Net income tax	
15	General business credit limitation based on amount of tax	

Form 3800

Cat. No. 122827

For Paperwork Reduction Act Notice, see page 2 of this form.

Form 3800 (1995)

## Schedule A—Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

16	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	16
17	Tentative minimum tax (from line 11, page 1)	17
18	Multiply line 17 by 25% (.25)	18
19	Enter the amount from line 14, page 1	19
20	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20
21	Subtract line 20 from line 19 (if zero or less, enter -0-)	21
22	Subtract line 21 from line 16 (if zero or less, enter -0-)	22
23	For purposes of this line only, refigure the amount on line 11, Form 4626, by using zero on line 6, Form 4626, and enter the result here	23
24	Multiply line 23 by 10% (.10)	24
25	Net income tax (from line 12, page 1)	25
26	General business credit (from line 15, page 1)	26
27	Subtract line 26 from line 25	27
28	Subtract line 24 from line 27	28
29	Enter the smallest of line 18, line 22, or line 28	29
30	Subtract line 29 from line 17	30
31	Enter the greater of line 30 or line 13, page 1	31
32	Subtract line 31 from line 25	32
33	Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1	33
34	If line 32 is greater than line 33, enter the excess here and see the instructions on how to claim the additional credit	34

## Paperwork Reduction Act Notice

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time to complete this form is 11 hr., 43 min.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to help us to collect the right amount of tax.

**Recordkeeping.** You are required to keep records that support the information you give us. You can write to the IRS at the address listed in the instructions for the tax return with which this form is filed.

**Preparing and sending the form to the IRS.** 1 hr., 14 min.

Form	<b>8582</b>	OMB No. 1545-0048
Department of the Treasury Internal Revenue Service		<b>1095</b> Attachment Sequence No. 88
Name (if shown on return)		Refund

**Part I**      **1995 Passive Activity Loss**  
**Caution:** See the instructions for Worksheets 1 and 2 on page 8 before completing Part I

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 4 of the instructions.)

**1a** Activities with net income (from Worksheet 1, column (a))

	<b>1a</b>

**b** Activities with net loss (from Worksheet 1, column (b))

	<b>1b</b>

**c** Prior year unallowed losses (from Worksheet 1, column (c))

	<b>1c</b>

**d** Combine lines 1a, 1b, and 1c.

**All Other Passive Activities**

	2a	2b	2c
a Activities with net income (from Worksheet 2, column (a))			
b Activities with net loss (from Worksheet 2, column (b))			
c Prior year unallowed losses (from Worksheet 2, column (c))			

Combine lines 2a, 2b and 2c.

3	Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3 on page 8. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.	3
---	---	---

**Part II**

**Special Allowance for Rental Real Estate With Active Participation**  
**Note:** Enter all numbers in Part II as positive amounts. See page 8 of the instructions for examples.

**4** Enter the **smaller** of the loss on line 1d or the loss on line 3.

	<b>5</b>	
	<b>6</b>	
	<b>7</b>	

**5** Enter \$150,000. If married filing separately, see page 8 of the instructions.

**6** Enter modified adjusted gross income, but not less than zero (see page 8 of the instructions).

**Note:** If line 6 is equal to or greater than line 5, skip lines 7 and 8; enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.

**7** Subtract line 6 from line 5.

**8** Multiply line 7 by 50%. **(5)** Do not enter more than \$25,000. If married filing separately, see page 9 of the instructions.

**9** Enter the **smaller** of line 4 or line 8.

Part III	Total Losses Allowed
0 Add the income, if any, on lines 1a and 2a and enter the total	10
1 Total losses allowed from all passive activities for 1995. Add lines 9 and 10. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return	11

For Paperwork Reduction Act Notice, see separate instructions.

Form 959E Cat. No. 03199E Form 959E

OMB No. 1545-0047

**6251** Alternative Minimum Tax—Individuals

See separate instructions

Attach to Form 1040, Form 1040-NR, or Form 1040-E

1995

Supplemental Instructions

32

Your social security number

## Part I Adjustments and Preferences

1	Use itemized deductions on Schedule A (Form 1040) if you entered the amount from Form 1040-T, Section B, line 1, on your 1040-T, line 20, go to line 6	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 21% of Form 1040, line 32	
3	Taxes. Enter the smaller of Schedule B, line c or 2% of Form 1040-T, line 16	
4	Certain interest on a home mortgage not used to buy, build, or improve your home	
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26 (or Form 1040-T, Section B, line 1)	
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 (or Form 1040-T, line 4 or line 9)	
7	Investment interest. Enter the difference between Schedule A (Form 1040), line 10 and Form 1040-T, line 9	
8	Adjusted capital losses. Enter the difference between regular tax and AMT deduction	
9	Adjusted capital losses. Enter the difference between regular tax and AMT depreciation	
10	Adjusted capital losses. Enter the difference between regular tax and regular tax gain or loss	
11	Incentive stock options. Enter excess of AMT income over regular tax income	
12	Passive activities. Enter difference between AMT and regular tax income or loss	
13	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8	
14	Other. Enter the amount, if any, for each item and enter the total on line 14	
a	Charitable contributions	
b	Circulation expenditures	
c	Depreciation (line 19b)	
d	Instalment sales	
e	Intangible drilling costs	
f	Leases	
g	Related adjustments	
15	<b>Total Adjustments and Preferences.</b> Combine lines 1 through 14	▲

<b>Part II</b>	<b>Alternative Minimum Taxable Income</b>	
16	Enter the amount from Form 1040, line 35 (or Form 1040-T, line 21). If less than zero, enter as a loss	▲
17	Net operating loss deduction. If the amount from Form 1040, line 21. Enter as a positive amount.	
18	If Form 1040, line 32 (or Form 1040-T, line 16), is over \$114,700 (over \$57,350 if married filing separately), and you claimed deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28 (or line 9 of the worksheet for Section B, line 1, of Form 1040-T).	
19	Combine lines 15 through 18	▲
20	Alternative tax net operating loss deduction. See page 5 of the instructions	
21	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19. If married filing separately and line 21 is more than \$165,000, see page 5 of the instructions	▲

22	<p><b>Exemption Amount.</b> If this form is for a child under age 14, see page 6 of the instructions.)</p> <p>If your filing status is <b>And line 21 is not over:</b></p> <table border="0"> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>50,000</td> </tr> <tr> <td>Single</td> <td>45,000</td> </tr> <tr> <td>Married filing separately</td> <td>25,000</td> </tr> </table> <p>If line 21 is <b>over</b> the amount shown above for your filing status, see page 6 of the instructions</p>	Married filing jointly or qualifying widow(er)	50,000	Single	45,000	Married filing separately	25,000	<p><b>Enter on line 22</b></p> <p>22</p>
Married filing jointly or qualifying widow(er)	50,000							
Single	45,000							
Married filing separately	25,000							
23	<p>Subtract line 22 from line 21. If zero or less, enter 0. If more, enter on lines 26 and 28.</p>	<p>23</p>						
24	<p>If line 23 is \$175,000 or less, \$35,000 of less (minus filing separately), multiply line 23 by 85% (.85). Otherwise multiply line 23 by 28% (.28) and then add \$175,000. Enter the result (minus filing separately) from the result</p>	<p>24</p>						
25	<p>Alternative minimum tax. See page 6 of the instructions</p>	<p>25</p>						
26	<p>Enter the amount from line 24.</p>	<p>26</p>						
27	<p>Enter your tax from Form 1040-T plus the amount from Form 6702 (included on Form 1040, line 33) minus the amount from Form 1040-T, line 48, and the amount from Form 1040-T, line 26.</p>	<p>27</p>						
28	<p><b>Additional Minimum Tax.</b> If this form is for a child under age 14, see page 7 of the instructions.) Subtract line 27 from line 26. If zero or less, enter 0. Enter here on Form 1040, line 48 (or for Form 1040-T, line 48).</p>	<p>28</p>						

**PAYEEWORK SUBSTITUTION ACT NOTICE.** See separate instructions.

Form 6751-1 (1995)

For Paperwork Reduction Act Notice, see separate instructions.

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Cat No 13600G Form **6251** (1995)

**Caution:** The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8 of the instructions)

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 9862, lines 1a, 1b, and 1c.					

Worksheet 2—For Form 8592 Line

## Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See page 8 of the instructions.)

[illegible]

Total Enter on Form 9502 lines 2a

Use this worksheet if an amount is shown on Form 8582, line 9. (See page 9 of the instructions.)

[illegible]

Total

**Worksheet 4—Allocation of Unallowed Losses** (See page 9 of the instructions)

Worksheet 4—Allocation of Unallowed Losses (See page 9 of the instructions)			
Name of activity	(a) Loss to be reported on	(b) Ratio	(c) Unallowed loss
Total	▲	1.00	

Total

## Worksheet 5—Allowed Losses (See page 9 of the instructions.)

Name of activity	(a) Loss to be reported on	(b) Unallowed loss	(c) Allowed loss
Total			

Total

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 9 of the instructions)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or Schedule To Be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter "0."					
<b>Form or Schedule To Be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter "0."					
<b>Form or Schedule To Be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter "0."					
<b>Total</b>			1.00		

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Form <b>8814</b> <small>Requirements: a federal income tax return and a service agreement from your return</small>	Parents' Election To Report <b>Child's Interest and Dividends</b> ▶ See instructions below and on back ▶ Attach to parents' Form 1040 or Form 1040NR	OMB No. 1545-0118 <b>1995</b> Attachment Sequence No. <b>40</b>	Your social security number	B Child's social security number
A Child's name (first, middle, and last)				
C If more than one Form 8814 is attached, check here				
<b>Step 1 Figure amount of child's interest and dividend income to report on your return</b> <b>1a</b> Enter your child's <b>taxable</b> interest income (if this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions) <b>b</b> Enter your child's <b>tax-exempt</b> interest income <b>DO NOT</b> include this amount on line 1a				
<b>2a</b> Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none, enter -0- on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions. <b>b</b> Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV				
<b>c</b> Subtract line 2b from line 2a				
<b>3</b> Add lines 1a and 2c. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the total is \$1,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income.				
<b>4</b> Base amount				
<b>5</b> Subtract line 4 from line 3. If you checked the box on line 3c above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 6 below.				
<b>Step 2 Figure your tax on the first \$1,000 of child's interest and dividend income</b>				
<b>6</b> Amount not taxed				
<b>7</b> Subtract line 6 from line 3. If the result is zero or less, enter -0-.				
<b>8 Tax.</b> Is the amount on line 7 less than \$500? <b>NO.</b> Enter \$75 here and see the <b>Note</b> below. <b>YES.</b> Multiply line 7 by 15% (15). Enter the result here and see the <b>Note</b> below.				
<b>Note:</b> If you checked the box on line 3c above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37. Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040, or next to line 37 on Form 1040NR.				
<b>General Instructions</b> <b>Purpose of Form</b> —Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a separate Form 8814. See the instructions if your child meets <b>all</b> of the following conditions: • Was under age 14 on January 1, 1996. • Is required to file a 1995 return. • Had income only from interest and dividends, including Alaska Permanent Fund dividends. • Had gross income for 1995 that was less than \$5,000.				
<b>How To Make the Election.</b> —To make the election, complete and attach Form 8814 to your return. The election is irrevocable and applies to the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report. <b>Caution:</b> The election must be made by the time you file your return for the child instead of making this election. This is because you cannot take the election back. If you do not make the election on his or her own return, for details, see <b>Deductions You May Not Take</b> on page 2.				
<b>For Paperwork Reduction Act Notice, see back of form.</b>				
				Form <b>8814</b> (1995)



# Section 6

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**N****Net capital gain in AGI less loss**

- Definition ..... pg 98
- Time series, 1991-1995 ..... A

**Net operating loss**

- Classified by size of adjusted gross income ..... 1.4
- Definition ..... pg 98

**Nonconventional source fuel credit**

- Classified by marital status ..... 1.3
- Definition ..... pg 99

**Nondeductible passive losses**

(See also Rent and royalty net income or loss)

- Classified by 1979 income concept ..... B
- Definition ..... pg 99

**Nontaxable returns**

(See also Taxable returns)

- Classified by size of AGI ..... 1.2, 1.4, 2.3, 3.3
- Reported on:
  - Returns with itemized deductions ..... 2.1

**Number of exemptions**

- Classified by:
  - Size of adjusted gross income ..... 1.4
  - Type of exemption and size of adjusted gross income ..... 2.3
  - Type of exemption and marital status ..... 2.4
- Reported on:
  - Returns with itemized deductions ..... 2.1
- Time series, 1991-1995 ..... A

**O****Other adjustments**

(See also Statutory adjustments)

- Classified by:
  - Size of adjusted gross income ..... 1.4
- Time series, 1991-1995 ..... A

**Other contributions**

(See Contributions deduction)

**Other dependents**

(See Exemptions)

**Other income or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 99

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

**Other payments**

Definition ..... pg 99

Time series, 1991-1995 ..... A

**Other tax credits**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 99

**Other taxes deduction**

(See Taxes paid deduction)

Definition ..... pg 99

Reported on returns with itemized deductions ..... 2.1

**Other than cash contributions deduction**

(See Contributions deduction)

**Overpayment**

(See also Credit to 1995 estimated tax)

Credited to 1995 estimated tax:

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 99

Refunded:

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Returns with itemized deductions

classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

Total ..... 3.3

**P****Parent exemptions**

(See Exemption)

**Parents' election to report child's interest and dividends**

Definition ..... pg 99

Reported on returns with modified

taxable income ..... 3.4,3.5,3.6

Classified by:

Marital status ..... 3.4,3.6

Size of adjusted gross income ..... 3.5

**Partnership and S corporation net income or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 100

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Payment with request for extension of filing time**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 100

Time series, 1991-1995 ..... A

**Payments to a Keogh plan**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 100

Reported on:

Returns with itemized deductions

classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

**Penalty tax on qualified retirement plans**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 100

Time series, 1991-1995 ..... A

**Pensions and annuities**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 101

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A



**Personal exemption**

(See Exemptions)

**Personal interest deduction**

(See Interest paid deduction)

**Personal interest paid**

(See also Interest paid deduction)

**Personal property taxes deduction**

(See also Taxes paid deduction)

Definition ..... pg 101

Reported on returns with itemized deductions ..... 2.1

**Population and sample**

Reported on Forms 1040, 1040A and 1040EZ ..... C

**Predetermined estimated tax penalty**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 101

Time series, 1991-1995 ..... A

**Prescription medicine and drug expenses**

(See Medical and dental expenses deduction)

**Primary IRA payments**

(See also Individual retirement arrangement adjustment, deductible payments)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Reported on:

Returns with itemized deductions

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

**R****Real estate taxes**

(See also Taxes paid deduction)

Definition ..... pg 101

Reported on returns with itemized deductions ..... 2.1

**Recapture taxes**

Time series, 1991-1995 ..... A

**Refund**

(See also Overpayment refunded)

Definition ..... pg 101

**Refund credited to next year**

(See also Credit to 1996 estimated tax)

Time series, 1991-1995 ..... A

**Regular tax computation**

Classified by:

Size of adjusted gross income ..... 3.1

Definition ..... pg 102

**Rent and royalty net income or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 102

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Rent net income or loss**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 102

**Requirements for filing**

Description ..... pg 8

**Retrospective income concept**

Classified by size of adjusted gross

income and 1979 income concept ..... B

Description ..... pg 11

**Royalty net income or loss**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 102

**S****S corporations**

(See Partnership and S corporation net income or loss)

**Salaries and wages**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 102

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status .....	2.2
Time series, 1991-1995 .....	A
<b>Sales of capital assets, net gain or loss</b>	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 103
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
<b>Sales of property other than capital assets, net gain or loss</b>	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 103
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1991-1995 .....	A
<b>Secondary IRA payments</b>	
(See also Individual retirement arrangement adjustment deductible payments)	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 103
Reported on:	
Returns with itemized deduction	
classified by marital status .....	2.2
Time series, 1991-1995 .....	A
<b>Self-employed health insurance deduction</b>	
Change in law .....	pg 10
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 104
Time series, 1991-1995 .....	A
<b>Self-employment tax</b>	
(See also Deduction of self-employment tax)	
Change in law .....	pg 10
Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 104
Time series, 1991-1995 .....	A

## Separate returns of married persons

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Size of adjusted gross income .....	1.2
Sources of income .....	1.3
Type of exemption .....	2.4
Reported on returns with itemized deductions	
classified by marital status .....	2.2

## Short-term capital gain or loss

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income .....	1.4
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## Short-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income .....	1.4
---	-----

## Short-term loss carryover

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income .....	1.4
---	-----

## Single persons, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Size of adjusted gross income .....	1.2
Sources of income .....	1.3
Type of exemption .....	2.4
Reported on returns with itemized deductions	
classified by marital status .....	2.2

## Size of adjusted gross income

Classified by:

Marital status .....	1.2
Selected income and tax items .....	1.1
Size of adjusted gross income .....	3.3
Sources of income .....	1.4
Type of tax computation .....	3.1
1979 income concept .....	B
Definition .....	pg 104
Reported on:	
Returns with itemized deductions .....	2.1
Returns with modified taxable income .....	3.1, 3.6
Tax generated by rate .....	3.5
Returns with total income tax .....	3.2
Type of exemption .....	2.3

**Size of income**

Classified by size of adjusted gross income and by 1979 income concept ..... B

**Social security benefits**

Benefits in adjusted gross income:

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 104

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

**Social security and Medicare tax on tip income**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 104

Time series, 1991-1995 ..... A

**Sources of income**

(See also specific type)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Sources of the data**

(See Description of the sample)

**Spouse IRA**

Time series, 1991-1995 ..... A

**Standard deduction**

(See also Basic and additional standard deductions)

Change in law ..... pg 11

Classified by marital status ..... 1.2

Definition ..... pg 104

Time series, 1991-1995 ..... A

**State income tax refund**

(See Taxes paid deduction)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 105

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

**State and local income taxes**

Definition ..... pg 105

Reported on returns with itemized deductions ..... 2.1

**Statutory adjustments**

(See also specific type)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 105

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

Type of adjustment ..... 1.4

**Surviving spouses, returns of**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed ..... 3.6

Marginal tax rate ..... 3.4

Sources of income ..... 1.3

Size of adjusted gross income ..... 1.2

Type of exemption ..... 2.4

Reported on returns with itemized deductions

classified by marital status ..... 2.2

**T****Tax credits**

(See also specific type)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

1979 income concept ..... B

Reported on:

Returns with modified taxable income ..... 3.1

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

Type of credit ..... 3.3

**Tax due at time of filing**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 105

Reported on:	
Returns with itemized deductions	
classified by marital status .....	2.2
Time series, 1991-1995 .....	A

### Tax from recomputing prior-year investment credit

Classified by size of adjusted gross income .....	3.3
Definition .....	pg 105

### Tax generated

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Tax generated at specified rate .....	3.5
Definition .....	pg 106
Reported on returns with modified taxable income .....	3.1

### Tax items

(See also specific type)

Classified by:	
Accumulated size of adjusted gross income .....	1.1
Marital status .....	1.3
Size of adjusted gross income .....	1.2, 1.4, 3.3
1979 income concept .....	B
Reported on:	
Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1991-1995 .....	A

### Tax liability

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Reported on:	
Returns with itemized deductions	
classified by marital status .....	2.2
Time series, 1991-1995 .....	A

### Tax payments

(See also specific type)

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 106
Reported on:	
Returns with itemized deductions	
classified by marital status .....	2.2
Time series, 1991-1995 .....	A

### Tax penalty

(See also Predetermined estimated tax penalty)

Definition .....	pg 106
Time series, 1991-1995 .....	A

### Tax preparation fee

(See also Miscellaneous itemized deductions)

Definition .....	pg 107
Reported on returns with itemized deductions .....	2.1

### Tax rates

(See Tax generated)

### Tax withheld

(See Income tax withheld)

### Tax-exempt interest

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 107
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1991-1995 .....	A

### Taxable income

Classified by:	
Accumulated size of adjusted gross income .....	1.1
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Marital status .....	1.2
Tax generated at specified rate .....	3.5
Definition .....	pg 107
Reported on:	
Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1991-1995 .....	A

### Taxable interest received

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 107
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1991-1995 .....	A

**Taxable IRA**

(See Individual retirement arrangement (IRA) taxable distributions)

**Taxable pensions and annuities**

(See Pensions and annuities)

Time series, 1991-1995 ..... A

**Taxable returns**

(See also Nontaxable returns)

Classified by:

Size of adjusted gross income .... 1.1, 1.2, 1.4, 2.3, 3.3

Reported on:

Returns with itemized deductions ..... 2.1

**Taxable social security**

Time series, 1991-1995 ..... A

**Taxes paid deduction**

Classified by marital status ..... 1.3

Definition ..... pg 108

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Type of taxes paid deduction ..... 2.1

**Total credits**

(See also Tax credits and Total tax credits)

Time series, 1991-1995 ..... A

**Total income**

Definition ..... pg 108

**Total income, net gain less loss**

Time series, 1991-1995 ..... A

**Total income tax**

As percentage of adjusted gross income ..... 3.2

Type of tax computation ..... 3.1

Average ..... 1.1

Type of tax computation ..... 3.1

Classified by:

Each rate at which tax was computed ..... 3.6

Marital status ..... 1.3, 3.6

Number of exemptions ..... 2.4

Size of adjusted gross income ..... 1.2, 2.1, 3.3

1979 income concept ..... B

Type of exemption ..... 2.3

Definition ..... pg 108

Reported on:

Returns with earned income credit ..... 2.5

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Returns with modified taxable income ..... 3.1

**Total itemized deductions**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Marital status ..... 1.2

1979 income concept ..... B

Definition ..... pg 108

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Limitation reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

Type of deduction ..... 2.1

**Total miscellaneous deductions**

(See Miscellaneous itemized deductions)

**Total payments**

Time series, 1991-1995 ..... A

**Total rent and royalty income or loss**

Definition ..... pg 108

**Total standard deduction**

(See Standard deduction)

Time series, 1991-1995 ..... A

**Total statutory adjustments**

(See Statutory adjustments)

Time series, 1991-1995 ..... A

**Total tax credits**

(See Tax credits)

Definition ..... pg 109

**Total tax liability**

(See Tax liability)

Definition ..... pg 109

**Type of tax computation**

Classified by size of adjusted gross income ..... 3.1

Definition ..... pg 109

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**U****Unemployment compensation**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 109

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1991-1995 ..... A

**Unreimbursed employee business expense**(See also Miscellaneous itemized deductions  
and employee business expense)

Definition ..... pg 109

Reported on returns with itemized deductions ..... 2.1

ISBN 0-16-042739-8



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Department of the Treasury  
Internal Revenue Service  
Publication 1304 (Rev. 3-98)  
Catalog Number 63338H